

Opinion: Tubs Is Tubs

To bathe or not to bathe, that is the question. Whether it is wiser to pay the penalty imposed on us by our tax-gatherers for the privilege of luxuriously laving our bodies, or to collect the sweet sweat of toil on our persons, to encrust our carcasses with the precious and aromatic grime of our tour through life, that was the problem presented last month to the honorable, the worthy Justice Lester Lazarus of the New York Municipal Court.

Hear ye! hear ye! The Greater New York Taxpayers' Association vs. the City of New York. Argued the learned counsel for the great City: "A bathtub is a bathtub within the meaning of the ordinance." Words of wisdom, these; but under what ordinance is a bathtub not a bathtub? He continued, wisely: "No matter when it may be installed or whether it may be used for bathing and washing clothes as a combination affair." It does occur, to a lay mind, that washing one's body and one's red flannels at the same time may present some difficulties.

Ergo, argued the learned counsel, the tax levied by the Water Department, \$4.50 per bathtub, is valid, just, legal, and should be imposed on the citizenry. (Vide, Corporation Counsel opinions dated June 12, 1916, and September 23, 1926, respectively.)

But, retorted counsel for the Tax-

payers' Association, the bathtubs which the City aims to punish for being, are not new bathtubs, original and additional contraptions that evidence wicked increment of wealth to dwellings, but are replacements of kitchen washtubs: "We admit, your honor, that such replacements may add sanitary facilities for the tenants. That, however, is secondary. The law specifically exempts wash-

tubs from taxation. We maintain that the replacement of bathtubs for washtubs is merely a change of terminology, not an alteration of fact or evasion of reality. Washtubs is washtubs, whether men or men's underclothes are cleansed in them. The tax is unjustified."

The learned judge pondered long and seriously, and decided wisely that bathtubs are washtubs.

—Lancaster M. Greene

See: "Progress and Poverty," pp. 408-414; "Teachers Manual (P. & P.)," L. VIII, Q. 18, Q. 19; "Social Problems," pp. 123-124.