

## Could a tax program encourage?

President Eisenhower, in a budget message to Congress, wrote:

We must develop a system of taxation which . . . will not discourage work, saving and investment. . . . Our system of taxation must not only provide our government with the resources to be strong for freedom's sake, but also enable our people to apply their initiative and industry fruitfully in an economy that is itself free and strong.

This means taxes so adjusted as to fall where payment is least harmful and so planned as to create jobs and expand the income of the mass of the people.

This advice was ignored by Congress. The great law-making machine creaked on with the same old methods, the same old bumbling, the same old fixities and prejudices. The same old complexities and intricacies were jumbled and muddled around. No pretense was made or suggestion presented that there might be such a thing as Political Science—a reducing of the problem to its basic integers, an analysis, a drawing of conclusions from established facts, and from this the formation of a revenue program consistent with the dignity of a great nation, though there is ample material at hand for such a study.

To develop a system of government revenue for the United States of America that combines dignity, stability, and simplicity would mean that we could retain the priceless advantages with which we started and give a final answer to the questions with which we are faced.

In the simple nature of things it is obvious that the course to pursue is to lift the tax burden from all that is good and, if there is to be any taxation at all, to levy it on those things that are harmful.

But if, in seeking to establish this encouragement to industry and service, it were to be found that there is a source of income, created by the public, that *must be paid*—that cannot be evaded or avoided, that is being paid now, concurrently with the taxes—and if it were to be developed that this revenue which must be paid was really the property of the people, wouldn't it be the intelligent thing to turn it in to the treasury of the people? More particularly, wouldn't it be *our duty* if we were convinced that it was now passing into the wrong hands?

What a marvelous justification of the Sixteenth Amendment it would be if, when Congress used its newly conferred power to levy taxes "from whatever source," it had chosen a publicly created source instead of a privately created one!

We are going to see if there isn't just such a source, and when the American people fully understand that there is a way far superior to the present hodgepodge, the day will come when they will put it into effect. Where there's a will there's a way!