

lus may affect the brain impulses," sez the scientist, "for when a sudden light is flashed in the subject's face the record may be blotted out for an instant."

This phenomenon explains why, when a Single Taxer throws sudden light upon the tax mess, the Double Taxer's mind seemingly cannot function. All is blank—like an unused income tax form—until pride and prejudice prevail upon the Double Taxer to "save face" and to defend the old customs.

Whether the subject "is actually asleep or thinking makes no difference," sez the medulla oblongata mechanic, "his brain is working nevertheless."

As we look backward upon Time's triumphant array of triple taxes, we can well understand that some people's brains function equally well during dozing or debating hours. Early in our law-school days this impression indelibly was left upon our mind as we listened to the prof's profound clarification of judicial justification of the Constitution's conflicting clauses relating to taxation and the public taking of private property for public use without just compensation—taxation which visits a light tax upon land values, a heavy tax upon buildings, a tax upon the raw materials, a tax upon the finished product, an income tax upon the employee, an income tax upon the employer, a corporate tax upon the plant, a machinery tax upon the automatic operations, a tax upon the mortgages on plant and products, a tax upon the stocks and bonds issued for the industry, a tax upon the jobber, a tax upon the wholesaler, and a tax upon the retailer of the product which forms the thread of this theme.

It is clear that minds which reason in that fashion—minds which later insist upon being elected to Congress for the remainder of Life's specious span—are of equal worth to bankrupt commerce, whether snoring or speaking.

With the tolerance and conservatism of the scientist, the electroencephalographologist excuses the subject's emittances by opining that the jagged lines "are not thought waves." Into this charitable category belongs much of that which now passes for thought among the Double Taxers who defend the orthodox tax system.

"Psychologists do not understand at present the exact relation between electrical changes and thought," acknowledges a leader of this learned group. The revealed quandary furnishes us, however, with another solution as to the cause of stock arguments peddled out by proponents of multiple taxation. We have never ceased to wonder why, after they once have heard Single Tax explained, why they persist in defending thrice-triple taxation. *Now* we know the answer—their utterings are not thoughts, they are simply electrical changes in brain waves, most of which are short-circuited.

Once the "brain wave recorder" is perfected, our scientists will be well on the way to an easy method for imparting thoughts to the subject simply by throwing the electrode machine into reverse. When that day dawns it will be no great task to back up with a load of Single

Tax and dump it into the subject's brain which, equipped with a "wave trap," will find its orthodox, multiple-tax, obsession deleted from all future emittances.

Then our troubles will be over.

THE RETIREMENT ACT

In keeping with our national lawmakers' purpose to retire marginal lands, we are preparing a much more comprehensive scheme, of similar mentality, for submission to our political leaders.

Marginal land, as you know without gratuitous enlightenment from us, constitutes a substantial proportion of the actual and potential agricultural area in this Land of The Free. More than 100,000,000 acres, or nearly one-fifth of the tenantable acreage of the Home of The Brave—of which you need no reminder—positively is inferior farm land.

Now, don't start asking us *why* these farmers hopped 'way out onto the fringe of fraternity, in the first place, when plenty of fertile lands stood idle at the cities' back doors. You know, as well as any one, that these nearby-acres were too high in price as a result of *private capitalization of public improvements*. And do not ask us *why* the government fails to collect this unearned increment and thus eliminate marginal makeshifts—that comes under Single Tax and *our* subject has to do with "retiring" things.

You are well aware, of course, of the delinquent-tax sales of land on one-fourth of the area in 17 counties in Wisconsin, and you are keenly cognizant about the same conditions in Minnesota where 36 per cent of "all land outside of towns and villages is tax-delinquent," and that 20,000,000 acres in three states are in this sad status—so we wont go into that.

After a score of decades—after much persuasion, largesse and paternal philanthropy—our national government has succeeded in divesting itself of all "free land" to hopeful toilers who could not afford to buy tracts nearer to consumer markets. By constant attention to nurturing a multiple tax system upon Labor our government now has succeeded in bankrupting the consumers' buying ability and—*ipso facto*—in rendering marginal lands "obviously of no taxable value." Successfully having thrown monkey-wrench taxes into the machinery of Industry, our statesmen now wonder why the wheels of Commerce cannot go 'round. They cannot understand why cruel Fate brings back millions of tax-delinquent acres to the public junk-yard.

The Empire State generously picks \$19,000,000 out of taxpayers' pockets to buy marginal lands for reforestation. Pennsylvania, Vermont, West Virginia and Kentucky likewise climb onto the "retiring" band-wagon which seeks to hurry Nature in the process of reforestation.

It is one phase of simplicity to "retire" the far reach-

of the worn out fringe, but to "retire" the taxed-out farmers from taxed-out margins is a more difficult problem. In the Lake states 106 farm-family incomes averaged only \$559 per year, and in all areas in New York State the same class averaged only \$350 per annum.

Sensitive statesmen now begin to suspect that such economic conditions break down community morale, lessen school support, defeat community projects and kill the purchasing power of farm families. It is a flattering commentary upon politicians' perceptive powers when they discover, after a century of national governmental intimacies, that the farm-family's total annual wage of \$559—to say naught of the \$350 wage in N'York—somehow affects the purchasing power of the man with the hoe and of the woman with the churn. In no time at all these lynx-eyed leaders will be keenly kenning that rain is wet.

The "retiring" nature of these serious-minded Nature-improvers restrains them to timidly suggesting that "Farm income in these (marginal) land areas has become an economic problem." This very conservative opinion, even so, removes all notions that the subject is within the categories of either grand opera, astrology or beano. The germ has been isolated and it is now definitely suspected that perhaps the problem is one of economics—hence the necessity to begin "retiring" everything connected with taxed-out agriculture. (We say "hence" in event that *you* find a connection—we couldn't.)

Something's gotta be done, especially when 400 Wisconsin farms out of 2500 are abandoned in one year—with a high record of 66 out of 97 being forsaken in one Wisconsin county.

Becoming all het up over the situation—and desiring to help our statesmen to "retire" things—we are perfecting a plan to retire every form of industry which fails to yield "a living wage" in accord with the bureaucratic budgeteers' finesse in finitely fixing the relative ratios of 2 carfares, 1 lunch, 1 clean towel, 1 bottle of pills, 1 walk in the park, etc., etc., per man per day. We aim to "retire" every last soul and thing which fails to enjoy the minimum guaranteed under our budget hours and regimented motions for eating, sleeping, working and playing at the inexpensive game of hop-scotch.

We are determined to take the Bible literally and be our brother's keeper with full authority and complete control.

SINS AND TAXES

"Wash My Sins Away" sang the old village choir back in the days when we were young, naive and unsophisticated. Lustily we joined in the orthodox hymn under the inspired leadership of patriarchal Republican protectionists. Nevertheless, we held mental reservations as we offered up to heaven our impassioned plea for a spiritual bath. In particular, we reserved to our-

self the right to impose protective retaliations upon certain individual contemporaries who were prone to squawk when we won their marbles.

Protectionism ran rampant in our youthful idealism. With all due respect for the Divine Creator to whom we offered regimented supplication at scheduled intervals, our elders felt constrained to insure domestic tranquility by writing a tariff which permitted the washing away of taxes at an extra profit to certain manufacturers. Content to practise our youthful protectionism in our own way, in our childish civil warfare, we accepted without question or understanding the protectionism precepts of our fathers in all matters of home, village, State and nation, and it was not until these latter days, after we had read "Progress and Poverty," that we began to wonder if dear old Dad really knew, himself, what were the fruits of Republican protectionism which he so earnestly instilled in our young minds. In those days we salved our immature conscience with the sanctimonious thought that, at the next prayer meeting, any and all errors in our political and pugilistic programmes would be taken care of in our periodic choral petition to "Wash My Sins Away."

It was not until these latter years, when Single Tax gave us a new slant upon the orthodoxy of our youthful principles, that we began to peek behind the scenery of protectionism. Somehow, orthodox oratory began to lose its persuasive powers—it seemed to grow more and more less pleasantly platitudinous—the articulations seemed fraught less and less with axiomatic aphorisms—the grand total seemed to become a summation of senseless sophistries. Our youthful years' supplications for the washing away of our sins now brought to us the sudden dawn of a new conception of what our sins really included—a new understanding that the very protectionism, which had been our heritage, had, in itself, been the very instrument for a multitude of sins which we never had asked to have washed away.

We began to wonder just how efficacious had been our prayerful petitions for these spiritual ablutions. Keenly apprehensive we turned to the historic analysis of the politico-economic precepts of protectionism—precepts professorily propounded by a master-mind of cultured protectionism—by one who knows the exact delicacy and finesse which should be exercised in levelling the gun of protective-tariff at the victim's head, and which should be exercised in pulling the trigger if crude and disastrous results are to be avoided.

As our nosey perigrinations into protectionism began to bear fruit we were markedly impressed by the historic information that taxes easily were washed away, literally and figuratively, even if our sins were not.

It appears that the tariff Act of 1867 provided that clothing wool, if washed before reaching our customs house, should pay double duty—if scoured, treble duty. Similarly combing wool and carpet wool were taxed treble