

HODGE-PODGE TAXES

The honorable Congressman Treadway is convinced that the Federal tax structure is chaotic. He believes that it is high time to overhaul and to simplify the entire existing system. Accordingly he has introduced a resolution in the House seeking for a tax commission two of which members shall represent the House, two to represent the Senate and six to represent, respectively, agriculture, industry, labor, taxpayers and consumers, tax lawyers and accountants and economists.

We pause to cogitate upon the implied distinctions in views and class welfare of the farmers, manufacturers, employees, taxpayers and consumers, lawyers, accountants and economists. As near as we can figger out the combinations of trades, professions, payers and buyers, we feel certain that they all eat food, wear clothes, live in houses, apply manual and/or mental labor and capital to natural resources. Each class seeks to keep bodies and souls harmoniously functioning—smoothly synchronized—whilst gathering a little knowledge, enjoying the arts and engaging in pleasurable pastimes. As near as we can figger it out, all these socalled classes have a common objective in general, consequently we have difficulty in comprehending that the Congressman's selected trades, professions and occupations can have violently different prejudices, obsessions or complexes in regard to the simple, common objective. If each class had an entirely different purpose in life then there might be need for representation in councilf oregathered for the purpose of reconciling unrelated aims.

F'rinstance, if the farmers wanted to disc-harrow, fertilize and spray all law books in order to grow better laws, whilst accountants wanted to run adding-machines up and down rows of beans in order to grow better crops, whilst factory mechanics essayed to make copper-riveted, stainless-steel sheet metal shirts for upright economists, obviously there would be need for cooperative council between all parties in order to unite upon a workable programme for each class.

The honorable Congressman feels strongly that we now have a "hodge-podge of tax laws, which are steadily becoming more incoherent and more complex. Sound principles of taxation have been abandoned."

During seven lean years we prosaically plodded through three law schools; during six depressed years we haunted law libraries. In all this time we gave particular attention to the laws of the state of mind relating to taxation and to Federal constitutional prescriptions and procriptions upon the same subject. In all the mass of laws which greeted our weary eyes we noted the same underlying, unswerving, inescapable doctrine of taxation according to "ability-to-pay." Nowhere did we find the slightest indication of an abandonment of this "principle." Everywhere we found the unfailing purpose to tax "labor and capital" upon the wealth produced jointly or sever-

ally. Very, very seldom did we find a law with even a whiff of the fragrance of taxation according to "public service rendered."

When taxation is applied to things—to objects of wealth—there must necessarily be many laws because there are many things. Many laws may make a "hodge-podge"—a chaotic structure such as arouses Congressman Treadway to action—but hodge-podge laws are the natural consequence of Congressional and legislative hodge-podge thinking from which there is no escape under the "ability-to-pay" theory of taxation.

The proposed Federal Commission on Taxation will be empowered to subpoena witnesses and documents, against which they should be dusting off their copy of "Progress and Poverty" and preparing to give testimony under oath, the truth, the whole truth and nothing but the truth about the ability-to-pay hokum and about other "sound principles of taxation" which have had scant consideration before being abandoned.

But the Congressman's resolution has its moments. It would survey the whole field of "tax avoidance"; it would inquire into the effects of shifting-tax policies; it would weigh hidden taxes against visible taxes; it would explore the whole field of double taxation; it is invited to play with dynamite without instructions about its antidote—Single Tax. But mebbe the Congressman knows all about George's Science of Political Economy. Mebbe the Congress knows all about it; at least, Senator Walsh had it read into the Congressional record. But mebbe Senator Walsh thought that was the best place to hide Georgeism from the honorable House and Senate.

Taken at its face value, the resolution offered by the gentleman from Massachusetts bids fair to expose the difference between taxation and Single Tax, the one upon labor products, the other upon the unearned increment which attaches to the sites of "agriculture, industry, labor, taxpayers and consumers, tax lawyers and accountants and economists."

Mebbe the joint committee will go places and do things. We shall see.

SOCIOLOGICAL TECHNIQUE

Day by day, in every way, we are approaching Single Tax. This is our belief after reading the latest news from the first line trenches of culture.

It appears that man is in the process of a physical and mental approach to a "resurgence of the ape" within him. Apes, you know, have no income taxes, nor do they collect taxes upon the theory of ability-to-pay. They do not speculate in cocoanut-tree site-values, nor do they tolerate collectors of cocoanut meats from the industrious ape-laborers and ape-capitalists who do the tree-climbing and not-harvesting.

It is reassuring to learn that we are beginning to ape the apes.

The famed anthropologist who brings us this message of hope advocates the creation of institutes for the study of human biology, "not as it relates to death and stomach aches, but as it relates to life in modern society and as it conditions the material and well-being of each of us." Couples about to be married should be studied for their "sociological technique." The professor means that the young man and his lady friend should be examined as to what they know about economics, and he suggests that it is our "paramount duty to make biologically minded the young who are fortuitously endowed with superior intelligence."

For instance, the alert and prospective bridegroom will check up not only on his sweetheart's anthropological, psychological and medical ratings but also on her "sociological technique." That is, what does she know about taxation—or the taxation of site-values as the sole source of public revenue, and is she keen about taking all taxes off industry. It is only by such care in selecting a mate that society can "redirect the course of education into paths which make for human betterment."

We think that the professor has something there.

He believes that we should "stop deluding ourselves with the fatuous notion that mortality can be massaged into morons and intelligence into idiots" if we would escape from our present proclivities toward "flaccid humanitarianism which has corrupted the practice of democracy." In other words, we should snap out of it because we are quickly getting nowhere with the PWA and its reverse WPA.

We think that the professor has something there.

Our articulate anthropologist is fortified in his convictions—and we are fortified in our agreement with him—because his views have "a virtually unanimous condemnation," and "the disapprobation of the unintelligent is the hallmark of merit and truth."

Well, we have been in a similar sorry minority so we give the professor another vote of confidence.

Man got along alright until his "superordinate brain brought forth culture—invented tools and contrivances . . . making more and more ingenious tools whereby he could accumulate more and more goods, with the expenditure of less and less physical energy and cerebral initiative. Soon thinking became obsolete for the majority of persons, since the machines did it for them." Among his many gainful gadgets and multiplicity of machines, man invented the political "machine". This machine holds forth under the pseudonym of civil government, a tri-part, try-anything-once, triumvirate all dolled up in senatorial togas, executive ear-trumpets and loud speakers and judicial wigs and robes. This machine "thinks" that taxes should be extracted from the industrious according to the fruits of their labors and that these same victims should be subjected to a second squeegeeing

by vulturous land owners who jack-up rents as soon as the victims accumulate wealth—pursuing labor and capital until they continuously rise and fall perilously near the edge of extinction. This machine "thinks" that it is right and proper for private people to pocket publicly-created site-values in each and every community. It thinks that nature needs constant repairs and fixings and it thinks that the electorate, which created its frankenstein thinking-machine, is composed of morons and idiots incapable of assimilating morality and intelligence except during election week, consequently the machine "thinks" for its creator and we thus have what we have.

We think that the professor has something there.

The breeding of a race of intelligent men, he emphatically states, is essential because "democracy in a population of stupid and predacious men is an impossibility." So there you are. The sooner we breed boys and girls to comprehend "sociological technique" the sooner we'll ape the apes and permit the laborer to eat the meats of his own cocoanuts without paying tribute to some stuffed-shirt collector of taxes on production. "Sociological technique" will be found to be a clear comprehension and unswerving application of the Georgeist Science of Political Economy as laid down in the story of "Progress and Poverty." (Price, \$1.00. At all important book-stores.)

All through his discourses the professor plainly shows that he's that way about Single Tax. If he specifically had said so in the beginning we would have had no need to de-code his message.

COURSE OF EVENTS

Our finely constructed *Saturday Evening Post*—that literary institution acknowledged as "tops" in the field of "slick mags"—is hot and bothered over Alsop and Kintner's exposé of what happens to civil governments in democracies which fail to found their tax systems upon the "theory" of taxation which takes naught but publicly-created site-values for public use. The *Satevepost* never has keenly countenanced Henry George's proposal to take public values for public use and to keep public fingers off'n private wealth. The *Post* has been content to indulge in no stoop, no squat and no squint into the pages of "Progress and Poverty"—it has been content to bask in the sunlight of conservative Republicanism down through the decades which incubated the depression of 1929.

But today the *Post* is fevered and fussed over Alsop and Kintner's exposé of how a dictatorship operates, under the guise of a new deal from a dandy deck of Jeffersonian jackpot cards, in a nation of "free people." The *Post* whigorously resents the consequences of its tercentenary of tolerated tricks and traffic in the temples of taxation. It desires an investigation into a "government monopoly" because it now transpires that when the