

agrees with the medico upon "the chance of survival of the species." The doctor of diet sez that it's all a matter of proteins, carbohydrates, fats, et cetera; on the other hand the professor of apes, men and morons opines that it's a matter of length of noodle and of limb and of cavities in teeth. Being rather stubborn, we fail to understand how one can develop unto either a long or short homo sapien if one has no job and wages wherewith to buy unbalanced foods, and thus incur cavities in bicuspid and other masticatory members.

"Unless science can discover ways to prevent the degeneration of man's teeth," warned the prof. as he poked a finger into the vacant seat of a missing Indian-tooth, "human evolution will lead downward to extinction."

Seventy-five skulls, row on row, grinned in rapprochement—perhaps reading our stubborn thoughts on Single Tax.

Medicine, sociology and paternalism have so nursed humanity "that the individual can maintain life with a minimum of physical effort and with little or no exercise of intelligence," complained the professor as he calipered a couple of jaw-bones. We tried to hide our thoughts from 75 bleached bone-heads, row on row, as we envisioned slum-dwellers now toiling long hours for short wages and unbalanced diets, but the Redmen's crania enigmatically leered in disconcerting unanimity.

Man has been a human being for 24,000,000 years, continued the prof., as he twirled a polished pate in his hands. We nervously consulted our time-piece as we wondered if it would require as many years to get our foolish tax methods out of the body politic.

"I have spent 10 cheerless years in studying the relation of physique to intelligence in the inmates of American prisons and insane asylums," dispassionately announced the anthropologist as he poked a sympathetic finger beneath a sagging jaw-bone which once set in grim determination against the white man's "acquisition" of tribal lands. We wondered, as we turned our back upon 75 frontals (row on row), how many more years would elapse before the prof. could complete his survey 'midst legislative auditoria.

The prof. pursued his nonchalant observations to the anticipated pessimistic finality. He assured us that his ten years' mass of numb-skull evidence indicates that inferior biological status is inextricably associated with diminished intelligence, and that the combination of the two is mainly responsible for economic inadequacy and antisocial conduct.

As we hurried down the street, out of sight of 75 ghoulish grins, we pondered o'er the propriety of buying a pair of calipers before we approached another fellowman upon the proposal to untax Labor, Capital and the fruits thereof—and to tax site-values only—before ground-rent racketeers and site-value speculators wreck the nation. The caliper caper rather strikes our fancy, but we shall need a fraternal

aide to hold our next victim preliminary to deciding whether to expound Single Tax. The decision will depend upon the skull measurements.

ECONOMIC EMANCIPATION

Scarcely a day dawns without bringing to us another bit of evidence that startling, scientific, yet simple, discoveries are opening a way for a wider understanding of Single Tax by civilized peoples. It gives us pause to comprehend that our greatest obstacle in the establishment of a sane Single Tax lies in the more extensive education, in the more intensive instruction, in the more complete culture of civilized nations. It is obvious that if we did not have our present-day educationalism we would not have our present-day multiple-tax problems, industrial bankruptcy, commercial chaos, public enemies, vultureous rackets, nor moronic politicians holding public office.

Whilst an enumeration of our undesirable conditions presents a formidable array of evidence contrary to the commonly-accepted significance of the word "civilized," a reasonable degree of inquiry reveals that practically all of our short-comings, vices and what-nots, are results arising from a dishonest, legalized, tax system.

Civilization's true worth well might be symbolized by the Japanese Yew tree (*Taxus*).

Civilization's professional educators of economics long have taught us to chant "Tax us. You and you and you" (City, State and Nation), and *how* they comply!

If it were possible to control the thoughts of these economists, soon might civilization reach a plane of universal peace and plenty in accordance with the worthy significance of its name. The wish which fathered this thought now appears not unlikely of fulfilment in the near future. The anticipation quickens our pulse as we are enlightened in regard to the latest gadget now sizzling on the scientific skillet.

Meet the electroencephalograph.

This modest little mechanism records the wave-like impulses electrically emitted from the brain of civilized man, no matter whether he be a Single Taxer or a Double Taxer. When engaged in scientific experimentation, the subject lies on a couch no matter how much he lies on his income tax return. Electrodes then are glued to his shaven pate and the scientist "tunes in" to the patient's wave-length which at once is amplified several thousand times and transcribed onto a piece of ticker tape where the "wave" appears as "a series of jagged lines."

One should not be alarmed upon seeing these jagged lines—they are entirely symbolic of our zig-zag thoughts on maintaining our multiple-tax system.

There are about 10 wave-cycles recorded per second, but this is not to be mistaken as fast thinking by the man who lies on his income tax return. "An external stimu-

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-