

great a robbery as any tax imposed by England on Ireland. The resolution mentioned demands that the United States perpetrate such an injustice. It looks as though a feeling of bitterness against England has blinded the Clan-Na-Gael to the inconsistent position it has taken. S. D.



Single and Multiple Taxes.

Those expatriated Americans who have been driven to forswear their country in order to escape the burden of a double income tax might, with profit, consider the merits of the Singletax. There is more than a mere semblance of injustice in requiring an American resident in England who has paid an income tax to the British government, to pay another income tax to the American government. But this in no way differs in principle from the whole system of multiple taxes. The double income tax that seems so outrageous to Americans residing abroad is identical in principle with the general tax systems at home. All the benefits of government, national, state, and local, appear in the rental value of land, and are paid by the users of land, whether they be business enterprises or private individuals. Hence, to require the citizen to pay a tax on his business or his income for the government service reflected in the rent that he has already paid to the owner of the land, is to exact a double payment for the same service.



A remarkable circumstance has attended the income tax agitation from its earliest inception. Notwithstanding the intense opposition manifested by those subject to the tax, few of the victims have turned for relief to the Singletax. This striking fact should be a sufficient answer to those captious critics who have held that the Singletax will exempt the rich and increase the burdens of the poor. Though this objection has often been heard among the officious friends of the poor, it is a curious fact that it does not appeal to the rich. If a single tax on land values would exempt the rich, their steadfast adherence to the old system is either a severe commentary on their intelligence, or a great tribute to their altruism. In truth, it is neither. The rich, as well as the poor, are human; and being of average intelligence they realize that no surer method could be devised for compelling them to pay for all the government service they receive, than by taxing land values. To oppose the Singletax because it favors the rich is on a par with opposition to emancipation because it favors the slaveholder. S. C.

Another Good Bill by Bailey.

Congressman Bailey of Pennsylvania has introduced a bill to apply to the city of Washington, the system of taxation now in force in Pittsburgh. His bill provides for abolition of the long ago discredited personal property tax and for reduction each year for five years of ten per cent of assessment of improvements for taxation. So at the end of five years local revenue will be raised by taxes on a full assessment of land values and on fifty per cent of improvements. The bill ought to be passed promptly. All arguments against a measure of that kind have long ago been refuted. Congressmen who have studied such matters, as men in their position should have studied them, must be aware of that fact. Opposition, whether due to ignorance or to desire to serve selfish interests, is inexcusable. S. D.



That Terrible Lloyd George.

The British House of Commons mustered 240 votes of censure for the Chancellor of the Exchequer because of "his gross and unfounded attacks on individuals," which is a euphemistic way of referring to his challenge to the great landholding dukes. But as 304 members rallied to his support, it is evident that the English landlords will be compelled to seek some other means of protection from the little Welsh democrat. S. C.



Taxation and the Economists.

The recent Indiana State Tax Conference at Bloomington seems to have ended in nothing definite. Professors of political economy were present, but they failed to present the definite answer which that science gives to the question of taxation. The Citizen Record of Charlestown has called attention to this failure. Whatever excuse the ordinary layman may have for ignorance concerning principles of taxation, may surely not be pleaded in behalf of professors of political economy. These should always be called to account, when, as in this Indiana case, they fail in their duty. S. D.



Economic Propaganda via the Stage.

To produce a play that will teach an economic lesson and still be attractive to the mere amusement seeker, is a task which playwrights have found difficult. True, there are successful and attractive plays, such as *Shore Acres*, which convey economic truths. But in these the lesson is so