

THE SINGLE TAX.

Bolton Hall, Secretary of the New York Tax Reform League, in Tax Reform.

The cautious man turns upon the proposals of the reformer the same cold light of commercial interest which he uses in buying and selling. If the plan, however plausible, seems revolutionary, impracticable, experimental, or in other ways fails to stand this test, he promptly rejects it. It is to this intuitive sense that the advocate of the straight tax on land values appeals. From this point of view the taxation of personal property is universally condemned as applied to anyone's own case. Like a boil or an income tax it is considered wholesome only when borne by someone else. Conservative economists have exhausted the dictionary in denouncing the "injustice," "futility," "injury," "demoralization" and "oppression" of the general property tax. It is enough to say here that to attempt to collect such a tax is commercial suicide and economic idiocy.

The progressive income tax is a beautiful theory, and might do nicely if it could be fairly collected and did not require particulars of a man's private affairs which only his wife should ask, and which only the Lord could answer. However attractive or possible such a tax may seem to those who would themselves be exempt, the American people will have none of it.

Taxes being merely the expense of running the Government concern, a tariff as a tax will hardly commend itself to business common sense. Suppose your manager were to state in his report that the part of the gross receipts used up for expense was estimated at from 5 to 40%; that it was uncertain when, how, or in what proportion this expense was borne, or how much went for collecting it, or whether it might not be doubled or halved by a change of political power; that it was a disputed point even whether this concern or the one over the river paid it at all, as outsiders might have to pay it all, while we paid a part of their expense. Would not a business man say: "That is too complicated; I suspect that you are a thief; I must know just what, when, and how much I pay and what I pay it for." As charities, or as punishments, or as subsidies, tariff and excises may do, but as taxes they are a dead failure.

Well, if you are so precise, says our manager, we can fix it this way; everyone who puts up a building, or a fence, or a machine; who furnishes work, improves the town, or makes food and clothing cheaper; or works hard or saves, shall pay a fine, and if any county does not give up enough, we will have a Board of Equalization to add to its share. If anyone has a fine house or a fine horse, or smokes nice tobacco or wears pretty dresses, tax him or her. If people have luxuries or comforts make them pay for them — pay for them twice. I mean — then they won't have so many luxuries or pleasures, and we will all be much richer and meaner and idler than we

are now, and — Does that look like sound business? You say you would kick him out. Now our business plan is this: Don't upset anything; but don't tax anything that can run away or be hidden or discouraged by the tax. Whoever has any special privilege over others, let him pay the value of it to the rest, whether it is coal land or mines, or franchises or water power or oil fields. Tax the only thing there is left to tax — the bare earth; it lies out of doors; nobody made it, everybody knows what it is worth; even the farmer knows that his part is worth next to nothing compared to a city lot. Well! if that seems like good sense, a smart man would look to see what sort of men advocated his plan; he would find out in whose interest it is; he would read "Social Problems," and would fully inform himself about this Single Tax.