

requirements that all property must be taxed by a uniform rule and will permit classification or exemption by the legislature or by the laws enacted through initiative petition. These amendments are similar to those which have been twice defeated by close vote, except that any laws passed thereunder must be general in their application, so that any tax law will have to be uniform in its operation throughout the State. And the amendments this year do not contain the provision of two years ago which would have made constitutional the "apportionment" plan of raising State revenue.

The New Jersey legislature enacted a law providing for tax maps throughout the State. A bill exempting household furniture in use in private homes and wearing apparel, passed the Senate but failed in the House. A bill repealing the poll tax passed the Assembly after a local referendum provision was attached, but failed in the Senate. These measures were among those recommended by the Special Tax Commission.—A. C. P.

THE abolition of those laws (slave and corn laws) was only to allow things to remain as they were established by nature; and when the world discovers that God has constituted nature right, men will have arrived at the first and greatest principle of social science.—PATRICK EDWARD DOVE, 1850.

ALL scientific truth is the intellect of the creature apprehending correctly the divine arrangements of the created.—PATRICK EDWARD DOVE.

Health, published at Holyoke, Mass., for June contains an article by Joseph Fels, "The Single Tax Explained."

GEO. L. RUSBY's admirable pamphlet "Smaller Profits, Reduced Salaries and Lower Wages; the Condition and the Cure," has reached us in Spanish. The translation is made by Francisco Amaya Rubio.

COLORADO NEWS LETTER.

Since the Australasian Tax amendment campaign ten years ago we have spent most of our time and energies securing the tools of democracy. Had we succeeded in carrying the Bucklin amendment ten years ago it would doubtless avail nothing owing to the reactionary complexion of the supreme court, backed by the entrenched enemies of popular rights. We have at last succeeded in dislodging "the interests" by finally securing all modern tools of democracy. All of our leading cities have commission government with all the latest governmental attachments, including the preferential system of voting, and besides our cities have greater local self government than any city in the Union.

Senator John I. Tierney introduced a bill in the Senate this winter providing for a constitutional amendment which provided for two thousand dollar exemption on personality and improvements on land and home rule for cities and counties. It was lost by only two votes.

Two weeks ago we met in Judge Lindsey's Court Room and organized the Colorado Single Tax Association. The following officers were elected:

President, Dr. Edward Jackson. Vice presidents: Wm. H. Malone, Denver; James W. Bucklin, Grand Junction; Dr. W. K. Sinton, Colorado Springs; E. P. Kendric, Leadville; Dr. Robert Coulson, Boulder; Edward Keating, Pueblo. Secretary, B. J. Salmon. Treasurer, G. H. Phelps.

The Board of Directors are Ben B. Lindsey, J. R. Hermann, John B. McGauran, Louisa L. Stratton and John I. Mullins.

It was agreed to start general propaganda work on straight Single Tax lines and later to initiate a constitutional amendment or perhaps two amendments, one providing for an exemption and another providing for home rule for cities.

Arrangements were made to secure Grace Isabel Colbron for a couple of weeks. She started in Denver on April 23rd and took in our leading cities. Since the successful experiment in Houston, Single Taxers will doubtless enter the race to control the assessor's office.

This is all part of the general forward movement, and we feel that Colorado is in splendid shape to take an aggressive step forward. The editorial in the last REVIEW was read at the meeting at which organization resulted, and was not without its effect, for all recognized the stinging truth it contained.

Since the election last Fall it is very evident that no human intelligence can tell where the best place to concentrate is, I might suggest that it would relieve the Fels Fund Commission of the responsibility of deciding by simply agreeing to match dollar for dollar with every State organization, and leave it to them to spend. This would be democratic, and I believe more satisfactory. It would result in a larger fund, for who can say where we should concentrate?

Aside from our State work, the club here sent a representative to the Fels Fund Conference at Chicago, and also sent one to Missouri last fall.

We are not holding out any great promises regarding the future of Colorado, but we believe we will be on the map in the final windup.—J. R. HERMAN, Denver, Colo.

A STRIKING speech for the Single Tax was made by Clarence Darrow in Los Angeles, California, in March. He declared that the root-matter of the labor question was the land question which could only be successfully treated by restoring the earth to the people by the simple method of taking the socially created values in the form of a Single Tax on those values and freeing the earth and, at the same time, giving to all equal opportunity to employ themselves in the natural source of all supply.

MR. J. WM. OLIVER, of Weehawken, N. J., has provoked a controversy between himself and the *Hudson Dispatch* on the Single Tax, in which the honors of the debate, whether the test be a knowledge of economics or ability to express thought in excellent English, go to Mr. Oliver by a large margin.

COMMUNICATIONS.

DIRECT LEGISLATION ANTEDATES
TAX REFORM IN ILLINOIS.

EDITOR SINGLE TAX REVIEW:

In your interesting "Bi-monthly News Letter" in the March-April issue is one item about the Single Tax situation in Illinois to which I wish to call attention. Your letter says: "The demand for tax reform in Illinois has been insistent and persistent from a time antedating the demand for Direct Legislation in that State."

If you mean by tax reform the demand for home rule in taxation so that the Single Tax may follow, you are, I am very sure, in error as to dates.

Under the Public Policy law of Illinois, passed in 1901, the electors of that State, in November, 1902, declared for State wide direct legislation by a vote of nearly 5 to 1 (yes 390,972; no 83,377). Two years later, in November, 1904, at the request of the Single Taxers of the State, the Referendum League of Illinois (of which I was an officer for about ten years) submitted a home rule in taxation proposition to the voters of the State and it was carried by a vote of over 3 to 1 (yes 476,780; no 140,896).^{*} At the same election in 1904, a proposition to grant counties optional referendum was carried in the State by a vote of over 5 to 1 (yes 535,501; no 95,420). In November, 1910, a proposition which was the exact reaffirmation of the proposition of 1902, was submitted and passed by a vote of nearly 4 to 1 (yes 447,908; no 128,398). The proposition voted upon by the people in November, 1910, was under the charge of the Committee of Seven, who had been chosen by a State conference of reform workers held the previous June in Peoria, prominent among whose numbers were Louis F. Post and Raymond Robins, leading Single

^{*} See my article "Direct Legislation and Single Tax" in THE REVIEW of January 15, 1906, in which the proposition was quoted "enable the voters of any county, city, village or township of the State of Illinois to adopt such system of assessing and levying taxes as the voters of any such county, city, village or township may determine."