

The last land tax approved by Congress, August 5, 1861 (Chap. 45 Laws 57 Congress) provided for a direct tax of twenty million dollars.

Section thirteen provided:

"That the said direct tax laid by this act shall be assessed and laid *on the value of all lands and lots of ground* with their improvements and dwelling houses which several articles subject to taxation shall be enumerated and valued by the respective assessors at the rate each of them is worth in money on the first day of April, 1862."

In the light of the foregoing, I think that we may safely conclude:

(1) That the Federal Government can forthwith, without any constitutional change, call on the states for all our land rent.

(2) That the Federal Government can forthwith cease to levy income taxes, excises, tariffs and the like.

(3) That the Federal Government can distribute our land rent to the several states on the basis of their respective populations, imposing as a condition precedent that the states shall not tax their inhabitants.

Thus, by the simple act of Congress, without the slightest change in organic law, the Georgian Philosophy may be immediately and completely put into operation *here and now* as a Federal measure.—B. W. BURGER.

Activities of The Manhattan Single Tax Club

CHARLES H. INGERSOLL spoke to the Tuesday Luncheon Club at the Hotel Wellington on October 11.

His talk was excellently planned for the group of mainly women, also mainly conservative, although very much alive. He touched on the importance of women's household spending and showed that at last business has discovered that consumption is the key to prosperity.

Then he showed how the science of economics, the real science of economics, is not taught in our universities and how we have to dig ourselves through the mess of academic statement to an understanding of fundamentals. Also the difference, the important difference between capital profits, i.e., interest, and the profits of monopoly.

Mr. Ingersoll was outspoken in his criticism of the seeming lack of understanding of this vital differentiation in economics as taught in our schools.

He explained the true monopoly that keeps back recovery, causes depressions, and levies tribute on all business.

There was interesting discussion after the talk, showing that his audience had really listened with attention to what Mr. Ingersoll was saying.

Also that the general public, at least the feminine part of it, is really asking why and wherefore, and, if one gives them real truths to think about, from the point of view of their own problems, they will think, and will question.

THURSDAY, OCTOBER 13, CITY COLLEGE OF N. Y. AT 1 P. M.

This was a luncheon of the Economic Society of this great college, and I was braced for a struggle, knowing its communistic reputa-

tion. But I had perfectly respectful attention from about 50 young fellows and an interesting question period of a half hour in which Dean Turner and Economic Professor Fowler participated.

I was disappointed at having no contest, but found it a very good meeting.

THURSDAY, NOV. 10, WILLIAM SLOANE HOUSE Y. M. C. A. AT 8 P. M.

An exceptionally attentive audience of 150, who questioned me for two hours after my 45 minute talk. Questions exceptionally pointed.

Over a year ago I talked here and at that time had a considerable contest with Marxists; but whether significant or not, this was absent this time.

After the meeting Mr. Ingersoll drove to Philadelphia, arriving a little after two. I am requesting Mr. Parsons, Sloane House director, to help me to reach Y. M. C. A.'s generally; also, to reorganize a "Discussion Club" at the Sloane.

BELOW IS MR. INGERSOLL'S WEEKLY BROADCASTING SCHEDULE

Sun., 8:15-8:45 P. M., WBIL, Public Service Forum, Chairman and Director. Mon., 1:30 P. M., WWRL. Tues., 2:45 P. M., WCNW; 10:45 P. M., WFAS (White Plains). Wed., 3:45 P. M., WCNW. Thurs., 8:15 A. M., WLTH; 6:45 P. M., WTNJ (Trenton). Fri., 9:45 A. M., WPEN; 12:45 P. M., WDAS (Phila.); 3:15 P. M., WSNJ (Bridgeport).

THE LA GUARDIA-LEWIS-ALP (AMERICAN LABOR PARTY) SCHEME for a third party to peddle the balance of political power nationally, as the LaFollettes have done for nearly a half century in Wisconsin is, as Mark Sullivan says, "shrewd"—characteristically shrewd, he might say; in fact, it is up to the Presidential level of shrewdness. But it is more than that; it is in line with the trend toward communism of the last ten years. LaGuardia, as an ex-member of the Socialist party, and as a highly organized working Marxist, must be well satisfied with New Deal progress toward his ideal; but two things worry him, the wandering Democracy—wandering in the wilderness—may wake up and turn back, or it may be turned out by GOP reaction. Marxism has never stood the test of time, experience, or reason. That is why its hard-boiled leaders like Stalin, Browder and Thomas insist on Revolution as a part of its doctrine, and won't rely on reason or politics, and so—

A THIRD POLITICAL PARTY SHOULD NEVER BE. I SAID POLITICAL. Two of that kind are enough. The third should be a Party of Economics. This does not mean that it would not take political action; but that its initiative would be economic in order that the missing phase of our statecraft—economics—should be in its unquestioned position of first importance. We freed the chattel slaves as the climax of political democracy; we have yet to free wage slaves through economic democracy. This is too brief, but it is expressive. Another equally effective statement of our situation is that under a political democracy of ideal aims and achievement, with Jefferson as its nester, and through him both parties committed to no monopoly and no bureaucracy, we have let the economic phase go haywire to the tune of half our national wealth being absorbed by basic monopoly; and, as a consequence, we have accumulated a bureaucracy that lacks little of being state socialism.

ROUNDING OUT THE THIRD PARTY NEED OF ECONOMICS AS DISTINCT FROM—OR AHEAD OF—POLITICS. "Haywire" is the only name for what we call civilization, and all through our omission of economics from our democratic statecraft. And this need give no one a headache as "Economics" is as simple as it is scientific; it all checks by use only of horse sense. Economics only needs the use of two rules of life that are familiar to all. There is no need to wait one hundred years for braintrusts or their sponsors, the college professors, to "discover." You know that whoever creates or produces anything should have it. And you are equally certain that human

labor produces everything and therefore should have it all. You may stumble a little where capital enters as labor's helper, but capital is only stored up labor. That's all there ever can be to the Science of Political Economy—in its essentials. And a reminder that half labor's (and capital's) product (wages and profits) is taken by basic monopoly (created by this misappropriation) that's 'nuf sed as to economics being necessary to successful politics.

"THE CRUSADERS" HAVE AN HONORABLE AND MEMORABLE RECORD or "Fighting the People's Fight," and that means fighting the powers of darkness, corruption and exploitation that are the people's standing enemies. Now Fred G. Clark, the Crusaders' man, has started on a new campaign which is a little more specific; that is fighting taxation. For this purpose he has organized The Tax Action Union. If you want to join it, you can do so at 400 E. 42nd Street, New York. This Union's striking literature makes the statement that for every \$1 of wages 43 cents is paid to tax collectors. "High taxes mean low wages" is another big line, which might be made a little more specific by saying that taxes are a "subtraction from wages because practically every dollar of our kind of taxes is passed along until it reaches the ultimate consumer, who is also usually the wage worker. All these taxes double his living cost, which is exactly like cutting down wages—perhaps a half. And this cuts in half the mass purchasing power, slows down factories and creates millions of unemployed, who again pull wages down. I want to thank Mr. Clark for cooperation on the tax question and ask him to give the same attention to the sources of taxation that he gives to the amount of taxation. It is a fact that not merely the excess taxation can be avoided, but all of the kind we have may be—by shifting it all onto the socially created values in natural resources, franchises and city lands.

Remarkable Test of Public Feeling

AN interesting test of public feeling about economic problems today was made in connection with an address by Louis Wallis in one of the wealthy Republican sections of Long Island. A meeting was held at the Brookfield Country Club under the auspices of Glen Cove Rotary, and was attended by business men from several towns in the vicinity. The audience numbered over fifty, representing an average cross section of a well-to-do community in any part of America.

The address was on "Our Lop-Sided Taxation," emphasizing that the Fiscal Power is a tremendous force in human society deliberately employed for the purpose of penalizing industry while giving a virtual subsidy to speculation through lighter taxes on land values. Mr. Wallis was allowed only thirty minutes for his address because the audience was anxious to get back promptly to business. He laid particular stress on the fact that our lop-sided taxation puts up a blockade against the productive use of capital and therefore cuts down the employment of labor, with consequent reduction of mass purchasing power; while at the same time, and for precisely the same reason, the banks are filled with capital-credits which cannot move into active business and which, by artificially inflating the credit-volume, have the effect of reducing the interest rate on all money.

The audience gave closest attention; and the speaker took care to stop a little before the allotted time; whereupon questions began to be asked from all over the room, two or three at once. The session then lengthened itself out beyond the usual closing period; and when the meeting was formally adjourned, the audience, instead of going back to business, broke up into five discussion groups. The unusual circumstances of the occasion were noticed by one of the officers, who said, "This is extraordinary. We never had a meeting like this before."

Both local newspapers gave generous reports with front-page headlines. The lasting effect of the session is shown by the following from *The Record Advocate*, Thursday, Nov. 3, 1938: "Glen Cove Rotarians are still meeting in twos and threes on street corners to discuss the economic philosophy of the great Single Taxer, Henry George, whose views, with additions, were presented at the club's weekly luncheon on Tuesday by Louis Wallis, author and economist."

With the meeting itself as a news-base, and the reports in two papers having several thousand circulation, it is safe to estimate that five hundred persons throughout this particular area were effectively reached. Similar evidence of interest was revealed in connection with Rotary meetings in London and Liverpool, England, addressed by Mr. Wallis on a speaking tour last summer, as already noticed in our news columns.

Mr. Wallis makes no oratorical pretensions, believing that people today are impatient of gilded rhetoric and flowery language. We attribute the effect of his meetings partly to his peculiar handling of the subject and partly to the new economic consciousness of the public mind, which acts like the sounding board of a piano to increase the force of a speaker's words.

A reprint of Mr. Wallis's article, "Our Lop-Sided Taxation," will be sent free to any one by addressing the Henry George School, 30 East 29th Street, New York City.

Causerie

BY THOMAS N. ASHTON

THE DICKENS WITH TAXES

DICKENS was a writer with repute. His Christmas Carol never will peregrinate into passé pastures. Why?

In the first place, Dickens opens up by informing you that Marley is dead. "As dead as a door nail," than which there is naught deader. In the second place, he informs you that Scrooge knew that Marley was dead. In the third place, he reiterates the fact of Marley's demise and points to the deceased's funeral as proof. All this repetition presents that which our legalists are wont to term as "a preponderance of evidence" that Marley was dead.

Any writer who successfully can get away with repetition upon repetition, of a tightwad's termination of terrestrial connections, is an exemplary exponent of persuasion—than whom Single Taxers can find no better stylist in persuading our captains of Big Business that

- (1) Industry is dead.
- (2) The door nail business is dead.
- (3) Site-rent Scrooge knows that business is dead.
- (4) There invariably in a reason, simple and logical,

for the death of business

Just why, now, did business die?

It died simply because of the intelligentsia's spissitudinosity in its teachings of economics which countenances the taxing of capital and labor and which countenance the private pocketing of publicly-created site-values. The magnitude of the incassativity, the degree of impropriety, into which our so-called tax "experts" have crystallized,