

antipathy to these landlords than to develop a desire to change a tax system? Could we not more quickly arouse interest in the Single Tax by pointing the finger of scorn at the toll gatherers?

What is the main political argument of the Republicans in any election anywhere? That the Democrats are no good. How do Socialists make converts? By depicting the "capitalistic vultures." What was the main method of the Prohibitionist? To make the saloon keeper a social outcast. How does any political movement, in this country, make progress? By starting a fight against its opponents.

The opponents of the Single Tax are the Lords of the Land. See, in California, these "beneficiaries of a system" are not satisfied to merely discuss with the Single Taxers the merits of the question; they are attempting to destroy the hard-won right of the people to vote on it. They are trying to use the machinery of democracy to destroy democracy. As the Single Tax gains in popularity and threatens to become a reality, none of the refinements of thought that now retard our movement will interfere with their opposition. At first they will utilize the power which their ill-gotten money gives them to legally stop us. They will have ordinances enacted to curtail our right to freedom of speech. They will make laws that will increase our difficulties in securing a place on the ballot; that has already been done in New York and New Jersey. And if we reach that stage where we really menace their privileges, they will resort to personal villification, and to thuggery. They will try to make the people hate *us*—not the Single Tax, for they will understand American psychology.

Let us be practical. Let us realize that we Americans are against something more strongly than we are for its opposite. Let us, as a matter of politics only, if you will, start a fight against landlords, who are none too popular now, anyhow. That kind of tactics will win out.

FRANK CHODOROV

MAY we urge upon Single Taxers in all the States to have bills introduced in the legislature providing for the application of the Single Tax. In States where the constitution prohibits the adoption of the full Single Tax, bills for such modified approaches to it as may be permitted should be introduced. In short, let it be any sort of a bill which provides an opportunity for a hearing, thus giving Single Taxers a chance to appear before legislative committees. If this is done simultaneously, or as nearly so as may be, in the legislatures of 48 States, its effect is likely to be nation-wide and result in enormous publicity.

IN the *Arbitrator* for November, Hon. Lawson Purdy and James F. Morton, Jr., argue the question of the exemption of church property, Mr. Purdy defending exemption, Mr. Morton opposing. Neither Mr. Purdy nor Mr. Morton consider the question as applying to any other system of taxation than the prevailing one.

"Taxes As Is."*

A PLEA FOR DISCRIMINATION

SOMETIMES I think it would pay Single Taxers to read treatises dealing with taxation as it really is. Many Single Taxers used to nourish the delusion that legislative bodies did not enact Single Tax legislation because they were bribed or terrorized into not doing so. Others believed that defective legislative machinery blocked the expression of the people's will, and so they wasted a lot of time trying to perfect the machinery which would permit the free expression of that will. Others again believed that the corruption of municipal politics by public service corporations was a potent factor in preventing Single Tax believers from securing control of municipal governments. It is not unfair to say that these delusions can no longer be entertained by sensible people. The Single Tax has not been defeated anywhere by the strength of its enemies but by the weakness of its friends.

Wherever there is a real sentiment among the people in favor of Single Tax or anything else, the present machinery of government will record that sentiment. Municipal ownership is now of dubious popularity. Electoral reforms are at a discount. The people as a whole seem capable of voting only against what they resent, but not of formulating a policy which they favor. They have lost the faculty, if they ever had it, of affirmative voting, except on rare occasions.

All of which leads back to the suggestion, with which this article begins—that Single Taxers should study the details of taxation as it is, and discriminate between taxes which seem to point in the right direction and those which point backwards. Such an opportunity is afforded by a small pamphlet which the *New York Evening Post* has recently published, containing Professor Adams' articles on our present Federal tax system, and how it might be improved—not perfected—just improved. One reason why Single Taxers should study it, is that if they do not nobody else will.

To the multitude there has always been something uncanny about the way Single Taxers have been able to interest themselves in taxation. To the ordinary mind there is no more repellent subject, and doubtless it would be so to us, were it not that at some period of our lives we sat upon a magic carpet called "Progress and Poverty," and were lifted up so that we got a bird's-eye view of the City of the Civilization-that-might-be and the ground plan became so photographed on our minds, that in all our wanderings we felt we never could get lost again. Had we never seen that vision we would be as others, straying through the purlieu and environs of the City, convinced that it had no plan at all.

But because we have had a view of a possibility, as glorious as a vision, we have some standards by which to judge

* "Needed Tax Reform in the United States", by T. S. Adams. Reprinted from the *New York Evening Post*, 1920.

the tax makeshifts to which in their blindness, the heathen are forced to resort, in order to support government and themselves, and so, however wearisome it may be, we ought to point out wherein the devices resorted to vary from true taxation standards, and where they are moving in the right direction to aid, even though they limp badly.

We must live (or so, at least, we are persuaded) pending the arrival of the millenium, and taxation is a grievous burden upon our none-too-robust backs. Of course all taxes but the one, holy and catholic tax are bad and devices of the economic Satan, but some are less diabolical than others, and after all there *is* a difference between the frying-pan and the fire—and as there are few other people capable of intelligently criticizing the tax measures proposed, we ought to do so discriminatingly, and not lump all other taxes in equal and total denunciation.

We have been in a war, our entry into which was deemed inevitable by the majority of Single Taxers. It is a discussible question whether the Single Tax on land values would provide revenue for the incredible expenditures which modern war entails. Many of our friends have pointed to the great enhancement of land values which the world war seemed to produce, but weren't they calculating in depreciated dollars? Is it not probably true that calculated in terms of commodities, except in rare places, the value of urban land has not greatly increased?

Reverting to Professor Adams' pamphlet, we find much in it to criticize; he says, "a Single Tax, whether upon general property, land income, expenditure, or any other basis, may be attractive in theory, but it does not furnish a dependable basis for the financial system of a great modern State." There is not space within the limits of this article, to point out the illogicality of including land (or land value) with the other objects of taxation that he mentions, nor is it necessary; for assuming the greater recognition of the obligation to pay our war debt, there is not much doubt that other sources of revenue besides land values must be utilized. What Single Taxers may justly complain of is that land value has wholly escaped paying its quota, and nowhere does Professor Adams regard it as a proper additional source of Federal revenue. Perhaps this attitude of the Professor is due to the fact, that, apart from Mr. Ralston's ingenious suggestion, everybody believes that in order to levy a Federal land value tax the Constitution must be amended.

Professor Adams believes that income surtaxes are now excessive, reaching as they do a maximum of 73% on large incomes. He also believes the excess profits tax should be repealed, and cites a number of cases to show how inequitably it works. He does not seem to take very seriously the claim that it is passed on to the consumer. He shows the proposal to impose a sales tax is beset by so many administrative difficulties as to be impossible of enforcement. He regards some form of consumption taxes as necessary, and laudable when levied on non-essentials, but shows his consciousness of the conflict in the arguments advanced by those who support them. I have seldom seen

the argument for "pickpocketing" put forth more unblushingly than in the following statement, which Professor Adams quotes with obvious disapprobation: "Thus a well known publicist in a recent statement argues for taxation with a '*low visibility*,'" and concludes "that a consumption tax, sugar-coated so that it will not revolt the consumer, is the most satisfactory method that can be followed to raise the revenue that we must have. But to be sugar-coated a consumption tax must be *paid by the seller* and included in the price charged, so that the buyer will not realize that he is paying a tax every time he purchases a paper of pins or a dozen of eggs." Evidently the "publicist" is under no delusion as to who pays the tax, even though he deems it highly desirable that the victim should be unaware.

Professor Adams sums up his conclusions by stating that his goal is "No taxes on necessities, moderate taxes on savings, heavy taxes on waste." He believes that we should move in the direction of "simplicity, certainty, and inexpensive administration, avoiding the absolute necessities of the poor and sparing the business man whose profits are declining or non-existent." Noble sentiments, but rarely realized. Of taxation as a means for the achievement of a freer, fuller life for mankind in general, there seems to be no concept in the Professor's mind. As a weapon to strike off the chains wherewith greed and ignorance have bound the energy and aspiration of mankind, taxation has not been thought of by him. This is his misfortune.

As a leader of thought along conventional taxation lines, he must be given a high place. That he has a desire to do the best that can be done in a clueless labyrinth, where there is no relation between taxation and ethics, will not be questioned by anyone who fairly reads his pamphlet. It is not improbable that his ideas may have some weight with the new regime, which has recently been put in control of our national destinies, and to the extent that they are adopted, they possess many advantages over alternative policies likely to be viewed with favor by a "business" administration.

As I rose from reading this pamphlet and thought that we must face a four billion tax each year for the next four years, and that we are already entering upon the penumbra of a panic, which is liable to bear to its predecessors the same relation that the World War bore to its forerunners, I felt filled with amazement and gratitude that a political party had been found willing to take over such a herculean task as is involved in raising such a tax, and surprise that another party had been foolish enough to fight for the chance of being overwhelmed by the normal consequences of its own acts.

MARTIN McMIX.

"I AM a Single Taxer. . . . The Single Tax would be the means of bringing about the sanitary conditions I so much desire. . . . For sanitation is most needed by the class of people who would be most benefited by the Single Tax."

—GENERAL W. C. GORGAS.