

island, whereupon the preacher suggested to the workingman that they exercise their right as a majority to decide the question and to bring about justice on the island. But the workingman refused to listen and still stuck with the owner. If it is true that the only sin is ignorance, what a lot of sinners there must be in Congress, Mr. Bigelow remarked.

Following the speeches, the members offered an informal vote of thanks to their host and hostess and the speakers, for the most enjoyable meeting of the season.—GERTRUDE E. MACKENZIE.

BOOK REVIEWS

A CONFUSED PROFESSOR

"Your Taxes." By William J. Shultz. 12mo., clo. 280 pp. Doubleday, Doran and Co., Garden City, Long Island, N. Y.

Prof. William J. Shultz has given us some interesting facts in this volume of nearly three hundred pages. But most of these facts are well known. He tells us that fifteen billion dollars are contributed to the "greatest spending agency on earth," and he lists the various kinds of taxes of which this almost inconceivable sum is composed. He is more concerned with the amount and variety of these taxes than with fundamental principles in the light of which the problems he summons for review must be considered. Why we act that way does not seem to concern him.

He rolls around his tongue these items like sweet morsels. We look in vain for any conclusions from the facts—any fixed conclusions based on laws or principles. It is all Gradgrind stuff.

We wonder whether such books that teach nothing, are not concerned about principles, do not discriminate between what are legitimate sources of taxation and seek merely to astound the imagination by a parade of figures are worth while. If there is any semblance of constructive suggestions it jumps out at us from one of the pages in which the author advises us to join a taxpayer's association. But these taxpayers have no more fundamental knowledge of the subject than the author himself. How shall this help to solve the problem when these tax associations know as little as the professor? Prof. Schultz does attempt to discriminate between taxes on land (why does he not say land values?) and taxes on houses, but even here he is confused. He says, "A government could levy a tax on land so heavy that it practically confiscated all land rent and the landlords could not pass one cent of it on to the tenants."

As a matter of fact it is the user of land who pays the rent. He pays all of it whether taxed or not. The landlord cannot charge his tenant anything additional by reason of the tax. He is already getting all he can.

On page 29 he says: "Some one desperate to find a home, offers your landlord a slightly higher rent than you have been paying, and to keep your house you have to meet his figure. All over the city rents begin to rise . . ."

It will be news to the student of taxation that a rise in rents follows any such course. Rent arises from social activities and increase in production. The author cannot make up his mind whether taxes destroy or check the growth of capital, though it would seem clear enough that any diminution of capital in production would have that effect.

Nor does the Professor seem to have made up his mind whether the government has the right to tax anything in any way it pleases. There does not appear to be any moral principle involved anywhere.

The Professor only states a principle to abandon it the next minute. He dismisses the "benefit theory" of taxation. He thinks the "ability" theory was "formulated by scholars." He says it "bears the stamp of 'greater intellectual refinement' [*sic*] and an engaging tenuous vagueness." He says there is no reason in support of either proposition, still keeping up the merry-go-round, putting up tenpins to knock them down. We wonder now if Prof. Shultz is just amusing

himself, or is what we have called him, "a confused professor." Or is his case one of ethical shortcoming as appears in the difficulty he experiences in accepting the concept of "justice in taxation." And because economists have come to no conclusion he will come to none and advises his readers to accept none. There is something more than confusion here—a moral myopia.

After making what looks like a defense of free trade he veers again in the chapter entitled "Revolution by Taxation." There is little of value in the chapter and much that is inconclusive and will read as well backward as forward.

After giving it as his opinion that high taxation has never destroyed any business, he says, "Several chain stores in Louisiana have already closed some of their branches," again veering his position in order to make his confusion constant and consistent.

Prof. Shultz thinks the disparity in incomes is corrected by our tax system, evidently thinking that a tax on higher incomes or on large aggregations of wealth is a remedy for the inequality in distribution still keeping to his confused theorizing and facing fundamental facts with calm complacency.

We are amused where some readers will be shocked at the following "When a new income tax proposal is before your Congress or your State legislature throw your weight . . . make your contribution to a lobby fund and fight—fair and foul—against the opposing lobbies. This is the first instance we recall of any professor advocating "foul" means to escape taxation. Is it any wonder that in the absence of any moral principle to guide him in the collection of revenue, this open and very candid suggestion of foul means is not only condoned but explicitly recommended.

And what shall be said of this: "While a stupidly drawn, inherently iniquitous measure it will gain popular acceptance if its administration is wise and efficient." That is to say, if an iniquitous measure is wisely administered it is not so bad and may be borne with equanimity. This is the inescapable assumption.

It would probably be a waste of time to point out to Prof. Shultz that the problems that trouble him are to be solved by discriminating between what is public and what is private property. He gives no hint of this and hence his confusion.

On page 177 we are arrested by a sentence. He is speaking of inheritance taxation, but it will apply quite as aptly to all the problems he treats of, and it is this: "There is no answer to the question—except those dictated by your preconceptions and prejudices."

On page 212 he says: "I am not concerned with lightening the tax burden on property owners or preventing the burden from becoming heavier."

What then is he attempting to do? Again he says (he is speaking of property taxation): "No one seems to have any solution for the problem."

It becomes, therefore, increasingly difficult to explain why he wrote the book.—J. D. M.

A USEFUL BOOK

"American Political and Social History." By Prof. Harold Underwood Faulkner of Smith College. 8vo. 772 pp. Croft's American History Series. F. S. Croft and Co., New York City.

Here is a work we can commend without qualification. It is a great panorama of the birth and progress of a nation that is unfolded, and with excellent effect.

The author maintains the democratic outlook from the start of the narrative, which begins with our colonial history and is brought down to the World War and the Roosevelt New Deal. Always it is sure-footed, as when he says, tracing the early history of our trade "Of all civilizing influences none is more potent than commerce. Or when seeking for an explanation of the growth of Great Britain and her success in her colonial enterprises, he says, "Not the lead of the advantages of England was that the development of nationalisms