

RHODE ISLAND

After the extension of the suffrage in 1888 a communication appeared in a Rhode Island newspaper, entitled "What Next?" The question thus put was answered by the writer, "Single Tax." As a result of the agitation then begun, a law was passed in 1890 requiring assessors of taxes in towns and cities to subdivide "Real Estate" into its component parts, "Land" and "Improvements." But an effective opposition arose after one year's trial and in 1891 the law was repealed.

Among the speakers in that campaign were Henry George and Thos. G. Shearman. In 1891 nearly five hundred citizens in the town of Cumberland petitioned the legislature for the local application of the Single Tax, but their efforts failed.

In 1892 a law was enacted enabling any town so voting to exempt new manufacturing industries for a period of ten years. Many towns and cities of the State availed themselves of this permission.

Although the members of our Henry George club and others in the State continued the educational campaign, it was not until late in 1907 that pecuniary assistance was received from without the State. At that time Mr. Frank Stephens was sent by the National Single Tax Organization to give us the help we asked for. He interviewed quite a number of our influential men, addressed labor and other organizations, enabled us to establish headquarters, assisted in forming the Rhode Island Tax Reform Association, and edited the first numbers of our little bulletin. Among those whom he interviewed and whose endorsement of "Home Rule in Taxation" he secured, were W. H. P. Faunce, President of Brown University, and William McVicar, Episcopal Bishop of Rhode Island. Other Single Taxers came to our help during this period, including Messrs. Bolton Hall, John Z. White, Herbert S. Bigelow, James R. Brown, John Sherwin Crosby, John J. Murphy, William Ryan, Chas. Frederick Adams, J. W. Bengough, Mr. and Mrs. Joseph Fels, and others.

Mr. Joseph Fink, of New York, secured most of the signatures of corporations to our petition, and he said the men who signed understood fully the end at which we aimed. Mr. John Z. White spent nearly a year with us at this time. With the assistance of George D. Liddell, then secretary of the Rhode Island Tax Reform Association and Henry J. Chase, then as now its corresponding secretary, Mr. White prepared a very thorough pamphlet on Woonsocket. The figures it gave, with land separated from improvements, had an influence in securing such separation in the law of the State known as "The Tax Act of 1912."

For the past five years the R. I. Tax Reform Association has conducted the "People's Forum." The idea of an open forum was suggested to us by the Ford Hall meetings in the city of Boston. Our Forum has held a meeting every Sunday in the year. An invited speaker occupies about three-quarters of an hour, is questioned by the audience about fifteen minutes, and is followed by five minute speakers from the floor. It is our aim to have an address on the Single Tax about once a month. These meetings have been well attended.

The daily press of the State has been generous in reporting these meetings and in publishing communications from Single Taxers. Both of our Sunday papers have a page devoted to letters from the people, and we have utilized these to the fullest extent.

Every year since the formation of the R. I. Tax Reform Association a local option measure has been introduced into the legislature. Public hearings have been given repeatedly upon the bill, but a majority of the committee to which it was referred have never seen fit to recommend its passage.

In 1912 a very important taxation act was enacted. It provided for a permanent State Tax Commission composed of three members. The law included two features looking in our direction. The one which we had especially advocated before the committee was the more accurate classification of ratable estate. Up to that time the law had required but two classes of property to be assessed, namely "real estate" and "personal property." Now four classes must be valued and taxed separately, namely,

“Land,” “Buildings and other Improvements,” “Tangible Personal Property,” and “Intangible Personal Property.” This classification is on file and open to the public in the offices of the assessors of the several cities and towns, and in the office of the Tax Commission in the State House. Most of the tax books printed by the towns and cities likewise give the four columns separately. The other feature of the Tax Act of 1912 in the direction of the Single Tax is the low flat rate fixed by the State for all its municipalities of \$4 per thousand upon intangible personalty. This provision, although thus far it has lessened the revenue from intangible personal property, seems to serve the good purpose of proving, as does also the exemption of new industries, the power of our legislature under the constitution to apply the Single Tax.

Rhode Island, containing relatively more manufacturing industries than any other State, presents an unrivaled field for the application of the Single Tax. Our efforts for its adoption here have been addressed chiefly to manufacturers. It is upon them we have depended for securing the passage of an act allowing any town or city by vote to exempt from taxation, for a period of ten years and until otherwise voted, “buildings and other improvements, tangible personal property or both.” While hundreds of business men representing corporations have in writing endorsed local option in taxation, their support in the past has been passive rather than active. When a public hearing upon the pending act was given by the legislature only a few of the influential petitioners put in an appearance, but in May, 1915, a movement toward concerted action by the manufacturers was begun. Steps were then taken toward the formation of a permanent organization for the purpose of securing the needed legislation. Moreover, as an illustration of the growing hospitality of the State to our doctrines, the Providence Chamber of Commerce, the principal organization of business men of this city, telegraphed to the Single Tax Conference when in session at San Francisco inviting it to hold its next annual convention in Providence.—L. F. C. G.