### Resolutions

PASSED BY THE TEXAS FEDERATION OF LABOR, AT CLEBOURNE, APRIL 1920

WHEREAS: The Taxas State Federation of Labor in its Declaration of Principles, of many years ago, adopted a programme to obtain social and economic justice alike for every citizen, and

WHEREAS: By unremitting effort we have secured the adoption of a notable part of the programme, such as "child labor laws," "Compulsory Education" and "free text books," "the eight hour day," "equal pay for equal work, regardless of sex," "election of United States Senators by direct vote of the people," and "compensation laws,"; and

WHEREAS: For many years we have stood for "a separate assessment of land values from the values of improvements and other labor products, as a first step towards a more equitable system of taxation, which would relieve Labor of the disproportionate burden which it now bears," and for five years we have demanded Constitutional relief from an iniquitous and unjust tax system; therefore

BE IT RESOLVED: That we again demand the submission to a vote of the people of an Amendment to the Constitution of the State of Texas, exempting all improvements and personal property from taxation, and at the same time the abolition of the Poll Tax, and that the Joint Legislative Committee and the friends of Organized Labor in the Legislature be urged to use their best efforts to secure the adoption of a Joint Resolution calling for the submission of such amendment to the vote of the people; And

BE IT FURTHER RESOLVED: That copies of this Resolution be sent to every Labor Local in the State with request that its reading be made a special order of business to the end that all Labor men be made familiar with this one pressing need of the hour.

## Reasoning with the Legislature

HON. JOHN J. HOPPER has addressed an admirable letter to members of the New York State Legislature in which, speaking of the bills recently enacted, he says:

These bills will, in my opinion, tend rather to prevent more house building, for capital is very timid and enterprise wary and they will not enter a field where conditions are not both inviting and certain.

Till every other resource is exhausted I do not think it is advisable for the State to enter this house-building field. England's attempt in this line has been unsuccessful.

What we must do is to make house building as an investment attractive to capital and enterprise so that they will not only be secure but will get as good a return as they can get in other lines of investment. Until we do this we need not expect either the builder or the money-lender to be interested in the housing question.

It has been suggested that interest on mortgages be exempt from income tax as an inducement for capital to enter this field. While this is a step in the right direction it is too small in each operation to be effective—while at the same time it deprives the State of a large amount of income which it sorely needs.

What we want to do is to induce builders, a large number of builders, to take up building again as a profitable line of activity and the numerous investors also to return to

this line.

Each operation, therefore, must be considered singly when we consider inducements offered as, contrary to the general impression, the greater part of the money loaned on buildings comes in comparatively small amounts from private interests—individuals, trustees, executors, etc., and not from large corporations.

In an operation of \$100,000 with a mortgage of \$60,000 at 6%, the mortgage interest is \$3,600. The State income tax on this amount can be at the most 3% or \$108, a mere bagatelle and no inducement to the builder or money lender although, taken in the aggregate, a great loss to the State in revenue if the income tax repeal is adopted.

Mr. Hopper suggests the following legislation:

- 1. Exempt new buildings from the recent legislation as to rents, etc. .
  - 2. Repeal the Usury Law.
  - 3. Exempt new buildings from taxation.
  - 4. Raise future revenues by taxing land values.

Mr. Hopper fortifies these suggestions with arguments forcibly and clearly stated.

# John Z. White's Lecture Engagements

MURFREESBORO, ARK.: Monday, Tuesday, May 17th and 18th.

HOT SPRINGS, ARK.: Wednesday noon, May 18th, Rotary Club.

LITTLE ROCK, ARK.: Thursday noon, May 20th, Rotary Club.

NORMAN, OKLA.: Monday noon, May 24th, Rotary Club.

OKLAHOMA CITY, OKLA.: Tuesday noon, May 25th, Rotary Club.

GUTHRIE, OKLA.: Wednesday noon, May 26th, Rotary Club.

TULSA, OKLA.: Thursday noon, May 27th, The Lions Club.

OMAHA, NEB.: Wednesday noon, June 2nd, Rotary Club.

Kansas City, Mo.: Thursday noon, June 3rd, The Triangle Club.

COUNCIL BLUFFS, IOWA: Friday noon, June 4th, Rotary Club.

FREMONT, NEB.: Friday noon, June 11th, Rotary Club. MASON CITY, IOWA: Saturday noon, June 12th, Chamber of Commerce.

OMAHA, NEB.: Monday noon, June 14th, Chamber of Commerce.

FORT DODGE, IOWA: Wednesday noon, June 16th, Rotary Club.



OMAHA, NEB.: Thursday, June 17th, The Concord Club. LINCOLN, NEB.: Friday noon, June 18th, Kiwanis Club.

KEARNEY NEB.: Monday evening, June 21st, Rotary Club.

HASTINGS, NEB.: Friday evening, June 25th, Rotary Club.

BLOOMINGTON, ILL.: Tuesday noon, June 29th, Young Men's Club.

GALESBURG, ILL.: Wednesday noon, June 30th, Kiwanis Club.

CHICAGO, ILL.: Friday evening, July 2nd, American Association of Engineers.

ELGIN, ILL.: Tuesday noon, July 6th, Kiwanis Club. FREEPORT, ILL.: Wednesday noon, July 7th, Kiwanis Club.

BATTLE CREEK, MICH.: Thursday noon, July 15th, Kiwanis Club.

DULUTH, MINN.: Friday evening, July 9th, City and County Employees.

DULUTH, MINN.: Monday evening, July 12th, Trades and Labor Assembly.

Lansing, Mich.: Thursday noon, July 22nd, Kiwanis Club.

GOSHEN, IND.: Thursday noon, October 20th, Kiwanis Club.

COLUMBIA, S. C.: Friday, November 12th, University of South Carolina.

#### News From Ontario

AFTER many years of propaganda, in its various forms, a bill to permit Ontario municipalities to exercise Local Option in Taxation, so as to gradually shift the burden now carried by improvements, incomes and business, to land values, had its first and second readings in the Ontario Legislature on April 23rd and May 4th, respectively.

Though it had considerable opposition on the last mentioned date, it was passed on by the Legislature to the Committee on Municipal Law, which met on May 12th, when a representative deputation of Single Taxers presented excellent arguments in its favor.

This committee by a vote of two to one approved of the bill, and sent it back to the House for its third and final reading, to be given before the end of May.

The chief newspaper opponent of the bill in Toronto admits that its adoption by the Legislature is assured.

At the last meeting of the Single Tax Association Executives—with a record attendance—it was decided, when the bill becomes law, to inaugurate a special financial campaign to secure funds to make this legislation operative in one or more strategic municipalities of the Province.

A recent feature of our work was a successful tour by the Assistant Secretary of Eastern Ontario, when seven important centers were visited, resulting in new members and many favorable newspaper comments on the general work of the Association.

One notable result of a special circular letter entitled "The Solving of the Problem," sent to all sections of the Dominion, was a reply from the Saskatchewan Provisional Board of the Retail Merchants' Association of Canada, intimating that the letter would be taken up at its Provincial Convention to be held in Moose Jaw, Sask., on June 8.

#### Cuba

I N a list of twelve measures of economic relief voted by the National Labor Congress held in Havana, on April 14-16 last, we note the following interesting items:

- No. 2. "Suppression of all restrictive taxes on all articles of prime necessity, such as cattle, chilled or frozen meat, food, clothing or shoes, which are not articles of luxury, and every class of drugs and medical products.
- No. 3. A heavy tax on vacant lots, in order to promote building.
- No. 4. A law obliging every landowner, leaseholder and tenant, to sow a fixed proportion of his property with fruits and vegetables; the government to establish in every municipal area definite zones for such cultivation.
- No. 6. A law exempting from taxation all small houses of wood or other material, suitable for workmen, in all the towns and cities of the Republic.
- No. 7. A law ceding to the builders of workmen's houses, lands held by the nation and municipalities throughout the Republic, according to an official assessment and valuation."

#### Denmark

AFTER long waiting the Radical Government at last introduced bills in the lower House, Folketinget, proposing land value taxation for local and State purposes.

As told in my last news letter the land, regardless of improvements, is to be valued in 1920. That valuation is to be used for the proposed land value taxes.

First, as to the State taxes: From July 1, 1920, the tax on improvements is to be abolished and laid upon land values exclusively. The rate is 5 Kr. pr. 1,000 Kr. land value.

The principal feature of the bill for local taxation is the limited local option in taxation. All the present real estate taxes (which now largely fall upon improvements) are obligatory, to be converted into land value taxes, and furthermore the local boards are allowed to levy as much as two per cent. upon land values in order to lower the income tax. Together with the State tax the total land value tax then may be  $2\frac{1}{2}$  per cent. of the present land value.

