The Ralston-Nolan Bill

HE Ralston-Nolan Bill providing for the substitution of a tax of one per cent. on land values (irrespective of improvements) over \$10,000, which would reduce the tax burden on enterprises about \$1,000,000,000, is being actively urged by the Committee of Manufacturers and Merchants on Federal Taxation.

Mr. Otto Cullman, of Chicago, is Chairman of this Committee and Mr. Harry H. Willock, of Pittsburgh, is Vice-Chairman. The headquarters is at 1346 Altgeld Street, Chicago. This bill has been endorsed by over 21,000 individual business houses besides 141 commercial organizations.

The Committee state:

In the first place justice demands it., Present federal revenue methods are grossly unfair. To attempt to collect practically all of the revenue from the EARNED values of industry and enterprise (the result of the joint action of capital and labor), and practically none of the revenue from the UNEARNED values of land ownership (the result of community growth and development only), is a policy that is morally indefensible.

In the second place, equity insists upon it. According to official reports the privilege of land ownership represents half of the property values in the United States. Yet industrial property values—worth \$140,000,000,000—bear more than five-sixths of the total federal revenue burden, while the privilege of land ownership—also worth \$14,000, 000,000—bears altogether less than one-sixth of the total burden! Between \$50,000,000,000 and \$60,000,000,000 worth of vacant land pays not one cent of federal tax, either direct or indirect! Such flagrant inequality in the raising of our stupendous revenue load is repugnant to every sense of human justice.

In the third place the proposed revenue measure will do much to simplify our ponderous federal tax machinery, to reduce the cost of collection, and to give us a firm and stable revenue system, practically free from the innumerable difficulties and demoralizing features inherent in the system we now have. For "land lies out of doors," its value is readily determined, no inquisitorial methods are necessary, and the revenue to be secured can be collected with the greatest ease and cheapness.

In the fourth place it will tend to encourage and not discourage industry, thrift and enterprise; first, by lowering the excessive tax load on business; second, by reducing prices, enlarging the consumer's purchasing power, and increasing demand; and last, but not least, by stimulating the use of vacant land, and the development of idle natural resources.

THE Single Tax Party of Massachusetts will maintain headquarters at 79 Milk Street, Boston. M. C. O'Neill is Chairman, H. C. Joy, Secretary, and A. J. Orem, Treasurer. In a circular issue from headquarters the Party outlines a programme for raising funds. The circular says, "Make Single Tax propaganda a business, instead of a charitable institution or a diversion for leisure moments."

by buying CHICAGO speculators advertise that Michigan land "you can be independent for \$395."

Argentine Single Taxers Want A Party

HE struggle for independent Single Tax action in the Argentines is being fought out with increasing vigor by those who are dissatisfied with the progress of the movement in that country. C. Villalabos Dominquez, in Revista Argentina de Ciencias Politicas says:

"An error, injurious from the standpoint of propaganda, lies in the almost invariable policy of maintaining Georgism isolated from the conflicts of politics. And yet certainly Henry George himself did not abstain from politics. He was surprised by death (Oct. 29, 1897) in the midst of an important electoral campaign, in which he was candidate for the mayoralty of New York.....

"Nor was that his only intervention in political contests, for eleven years before, in 1886, he was invited by the labor authorities of New York, in a petition signed by 34,000 electors, to accept nomination for the same office, and was defeated by the union of the corrupt and the almost omnipotent Tammany Hall and the County Democracy; but he obtained 68,810 votes against the 60,465 for Theodore Roosevelt, who ran third in that memorable contest."

"Isolation from political action has done immense harm to the progress of Georgism. Perhaps, without this error, Georgism would already have been realized or well advanced toward realization, in one or more nations..... It is indeed widely diffused through the world (and why should it not be!), but only on the soft pedal and in small though numerous groups.

"It is painful to see that while imperfect ideas like Socialism, by means of political action, have advanced far in the popular mind and have been the first to seriously influence governments-in part for good and in part for ill-our Georgist doctrine so grand, potent, clear and exact, remains pitiably sterile.....

"It is a great grief that when in the unrest which the war has brought on the world and with the increasing inspirations for economic freedom which all peoples are feeling, every class, whether from hope or fear, are anxiously investigating the methods proposed by the thinkers for solving the social question, we find the saving doctrine, the grandest of them all, to be not even up for discussion, because its proselytes have not known how to put it there.....

"If a frank, radical, audacious Georgism had entered the political field in democratic contest, it would have forced itself, willingly or not, upon public attention. And Georgism needs only to be known to be adopted, provided one has no personal interest against it, which is not the case with the majority of men and women. I know men, including landlords, whose contrary personal interests have not prevented them from being swept into the ranks of radical Georgism. The reason is that they had read George through and at first hand.

"Moreover, since Georgism is a doctrine of economic government and since governments in all modern States

