

It is for this reason that the argument for a Single Tax Party rests upon a profound philosophic basis. Before either the Single Tax or Socialism can win, this division must be made politically. Because the two old parties are mere organizations for office—because to them politics is a business rather than an economic conviction, unless we dignify their delusions as convictions—we cannot hope, or at least the hope is dubious as an expectation, to convert the old parties save only in so far as we are able to *influence them by political pressure*.

Again the individualistic philosophy cannot halt half-way in a half-hearted opposition to Socialism. These men and women are seeking a political home that shall accord with their economic convictions. The Single Tax offers the logical resting place for their feet. But where shall they go politically if they find no party pledged to the Single Tax? Those who incline to Socialism will find a party that offers them a refuge. To them a door is open. But the Individualist is without a home. He is an Ishmaelite. He thought he might be at home in the Committee of 48. He strove for such a platform as could be reconciled with his economic convictions, and failed. He recoiled from the Socialism of the Farmer-Labor Party. If he voted at all on election day he did it as a choice of evils.

May we not modestly hazard the statement that here is a reason for the Single Tax Party that will appeal to those who desire to make converts to the Single Tax—a reason seldom given its due importance in the consideration of a political party pledged to the social-individualism of the great teacher, Henry George.

## The Truth Not Revealed To The Learned

THE author of that astonishing, but very unpleasant and depressing work, "The Education of Henry Adams," speaks of a book of Stallo's as having been "deliberately ignored under the usual conspiracy of silence inevitable to all thought which demands new thought machinery."

Is not this in large measure the explanation of the silence of the press, the pulpit and the educational classes on the philosophy of the Single Tax movement—namely, that its acceptance calls for new thought machinery? To accept the Single Tax, and to continue talking about the subjects that have hitherto occupied men whose business it is to address the public as mentors, advisors or instructors, calls for entirely new tools of thought and the abandonment of nearly all the old tools—the old mental machinery. Much of it must now be relegated to the junk heap; all of it must be recast.

We can no longer think in the terms of Charity; a new thought machinery is now necessary in order to correctly appraise the functions performed by that much misunderstood virtue. New mental processes must now be brought into play in our consideration of the State and the necessary limitations of its functions. We cannot think in the same

terms of Property—we shall find that subject lifted so immeasurably in sacredness and inviolability above our old conceptions that new processes of thought are needed to consider it in its new relations. The new meaning that the word Liberty will now take to itself will not be satisfied with the old thought machinery and its out-worn conventions.

It is a great deal to ask of men that they begin anew the process of education, for this is almost what it amounts to to be told that their favorite mental machinery will no longer answer for the new fabric that must be woven out of the new material. They have come to think that while there is much still to learn there are at least a hundred or so postulates that must still continue to serve. To be told that hardly any of these are longer servicable is too violent a shock for most minds; it is only natural that the instinct of self-protection calls for opposition or a deliberate ignoring of the new demands.

No reform meaning so much as ours—not simply a change in taxation limited to the collection of the necessary revenue from the rent of land, which might, if that were all, find ready acceptance, but a great readjustment of the economic relations of men through the freedom of the earth—can hope to secure the favorable verdict of the professional educators taught in a wholly different school. Therefore our appeal must be to the young.

It is for this reason again that to limit our propaganda to its fiscal aspects is likely to be fatal to the movement itself. Taxation is simply the dry bones of the movement; taxation is the skeleton. To revitalize it, to endow it with the breath of life, we must introduce the spirit without which no great reform was ever yet established in this world, and without which our appeal will meet with faint response.

And it is to the people we must appeal. The lecture room is useful. All effort to present the doctrine in any way to any sort of audience is useful. But nothing is surer than this: The people cannot be made to take any interest in taxation—not the kind of interest, at all events, that makes crusaders, the converts worth while. But let them be urged to regard taxation as the instrument by which they may effect their economic emancipation—that is a different matter.

Doubtless there are many who will take an interest in the Single Tax as a reform in taxation, but those who consider it only as a substitute for the present onerous and oppressive system of taxation will contribute little that is of lasting value to the cause. We learn that Chambers of Commerce and Boards of Trade respond favorably to the arguments of our friend, John Z. White, and we are glad to learn it. But Chambers of Commerce and Boards of Trade do not make economic revolutions. Business considerations may be usefully appealed to, but they are the least of the social stimuli that result in the abolition of evil institutions or the remodelling of defective ones.

Let us not deceive ourselves. The completeness of our

victory will be in proportion to the strength of our assault, the force of our battering rams, the calibre of our heaviest guns. Against such a foe as we confront, sallies against the enemy's outposts avail us little.

## The Taxation Problem

THE National Economic League devotes the current quarterly issue of its "Consensus" to a report of a Special Committee on the Taxation Problem of the United States. The editor is J. W. Beatson, 6 Beacon St., Boston, who has been struggling manfully, lo, these many years, to overcome the ingrained dislike of mankind in this country to maintain even a speaking acquaintance with economics. The League plays no favorites, but seeks to elicit on all economic questions the opinions of persons who have given such subjects more than passing consideration.

The present publication contains the responses of a Jury of about 50 persons on 11 questions of taxation, submitted for their judgment. Without going into too much detail we may summarize the findings of the Jury as follows:

1. Should the Income Tax be retained as one of the principal sources of Federal revenue? 38 vote Yes, 9 vote No, non-committal 3.

2. Should the present minimum of taxable income be retained? 15 vote Yes, 21 vote No, 8 vote for a raise, 6 vote for a reduction.

3. Should present rates of surtax on incomes in excess of \$50,00 be retained? 14 vote Yes, 21 vote No, 2 vote for a raise, 11 vote for diminution.

4. Should the Excess Profits Tax be retained as a source of Federal revenue? 19 vote Yes, 23 vote No.

5. Should the Inheritance Tax be retained? 28 vote Yes, 14 vote No.

6. Should a direct tax be levied by the United States on the site value of land? 20 vote Yes, 25 vote No.

7. Should the Federal Constitution be amended so that such a tax could be levied at a uniform rate throughout the United States? 18 vote Yes, 2 vote No.

8. Should the policy of the United States with respect to a tariff on imports be,

- (a) A tariff for protection of home industries;
- (b) A tariff for revenue only;
- (c) Free Trade;

14 votes favor a Protective Tariff, 15 votes favor a Revenue Tariff, 17 votes favor Free Trade.

9. Should Congress undertake a survey of the ultimate effect of various kinds of taxes. 37 vote Yes, 3 vote No.

10. Is it advisable for the United States to pay off its bonded indebtedness as rapidly as the bonds mature? 28 vote Yes, 15 vote No.

11. Should the Federal power of taxation be used as an indirect means of imposing regulations in behalf of public health, morals or safety which Congress would have no power to impose directly? 16 vote Yes, 26 vote No.

Apart from the record of the votes themselves, the compilation is interesting as giving brief mental reactions of the individual members of the Jury to the various suggestions submitted. There seems to be a general opinion among those who approve the Income Tax without qualification that it should be made applicable to even the smallest incomes, on the theory that thereby interest in government is accelerated.

The Federal Inheritance Tax is opposed by many on the ground that it affects sources of revenue which should be left to the States. One ingenious critic deprecates it as a tax "which tends to *destroy* capital which is the hardest thing to create." Another critic says that it should not be confiscatory or so heavy as to *discourage initiative*. The italics are ours.

The proposal for a Federal tax on land values evokes from many critics the same objection as does the Inheritance Tax—that taxation of real estate should be left to the States and municipalities. It is not particularly worth while to give the arguments in support of this proposal made by obvious Single Taxers, for these are familiar to our readers. It is the views of opponents which are interesting. One man says frankly that it is a new idea to him and worth considering. Another says he opposes it, because it would *discourage enterprise and competition*. This is the same critic who feared the Inheritance Tax might discourage initiative.

On the subject of amending the Constitution, Professor Seligman contributes the thought that "Even though a Federal Site Tax is not advisable, the direct tax clause of the Constitution ought to be amended out of existence. It has no meaning or justification today. The present amendment virtually prevents any Federal taxation of property, which is to be deplored." This admission from a critic who generally takes the reactionary side is interesting. From his general attitude we cannot help feeling that if his suggestion were adopted, we would find him strongly opposed to any attempt to make it effective in any particular case. His temperament enamors him of abstract justice, but he is embarrassed and repelled by any attempt to bring his theories into application. He lately opposed at the behest of the real estate interests of New York even the paltry proposal to exempt new residence buildings from taxation for a term of years. His relation to social justice is not that of a lover, but a philanderer.

On the Tariff all the critics, except the out-and-out Free Traders, give out a very uncertain sound. They seem to think that a little of it judiciously administered would serve as a tonic. Professor Seligman believes it does not possess its former importance but still wishes to be recorded in its favor. We have, however, a real word of wisdom on this subject from Mr. J. G. Timolat, who says on the question whether we should have a protective tariff, "Yes, all theories aside, trade works toward the cheapest source of supply and we must either become a farming nation or lower our standard of living to the European level." The gentleman