

lions the year before. Concerning the law a member of the commission writes: "While the amount listed is nearly 8 1-3 times greater than last year the aggregate tax collected from it will be slightly less than last year. Average rate in the state last year was about 27 mills, so that it would require an increase of about

nine fold to produce more revenue than the old law and that, too without imposing either hardship or confiscation of income on any person." The Minnesota schedule contains a note of explanation in which occurs this statement: The new tax "is so low that every taxpayer can afford to be honest and furnish the assessor

a true list of all his money and credits." That, appearing in a public document may not be in good taste, but it contains the heart of the matter. This classified tax makes it possible for the tax-payer to be honest without submitting to confiscation. And so, it seems to lead to the conclusion that the best substitute for the money and credits part of the personal property tax, is a low tax of 3, 4, or 5 mills uniform throughout the state.

One other possible substitute for the personal property tax remains to be considered—the income tax. There is practical agreement among students of taxation that income is a fairer test of ability than the value of property, and historically there has been a decided tendency toward taxes on income. Under favorable conditions they have been successfully administered, especially where it has been possible to "collect at the source," and thus avoid the greatest defect of income tax administration—that of self-assessment. The experience of those of our commonwealths however, which have attempted this kind of taxation has been wholly against the tax. Moreover, the prospect that the federal government with its superior facilities for collecting it, will soon employ that tax again seems to be a warning to the states to look elsewhere for revenue. It is only because there is now in progress another experiment with state income taxes, well worth following, that I take up the subject. Wisconsin is putting into force an income tax law intended to supplant the personal property tax almost completely. It provides for a graduated tax ranging from 1 per cent the first thousand of taxable income of individuals to 6 per cent on taxable incomes above \$12,000. An exemption of \$800 is allowed to an individual, \$1,200 to a husband and wife and \$200 for each child under 18 years and for each other person for whose support the taxpayer is liable. No exemptions are allowed to corporations and the rates differ from those on individual incomes. New assessing officers are provided for called "assessors of income," appointed by the state tax commission and answerable only to it. Large classes of personal property are by the act exempted and even those not specifically exempted, as e. g., live stock, are so practically, since an income tax payer may present his receipt for taxes on such property and have the amount so paid applied on his income tax. Those who don't pay an income tax are taxed on their non-exempted personalty. Governor McGovern declares that the law practically abolishes personal property taxation, that the new law will distribute the tax burden more equitably than ever before and that it "encourages industry, stimulates enterprise and induces capital to invest in our state." While such a law does not seem feasible in Nebraska at present it is not unlikely that it may in time come; and it ought to be the wish of every citizen that the attitude of tax payers and the machinery of taxation were such that we could adopt this most just of tax methods if we should want to do so.

The substitutes for the personal property tax, therefore, unless we adopt the all-embracing income tax or the single tax, must be several taxes each in lieu of taxes on particular kinds of property; the habitation tax in lieu of the tax on household and personal effects; the business tax in lieu of the tax on merchants' and manufacturers' personalty; an increased land tax for the tax on livestock; and the low, uniform rate on intangibles.

Now it is to be noticed that not one of these desirable reforms can be introduced in Nebraska, and the

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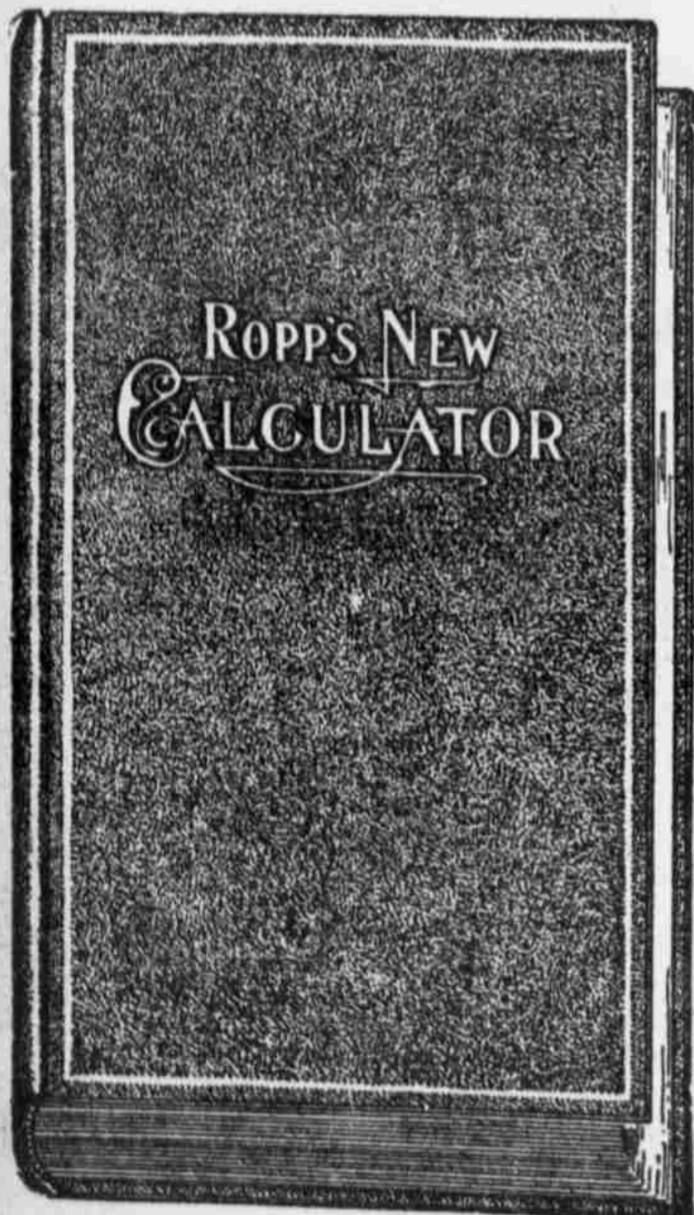
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