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Money and the Taxing Power

BY W. H. ASHBY.

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CHAPTER IX.

In every aggregation of men accepting the institution of private ownership to possessible things endowed with utility, and having laws or customs restraining from violence, it necessarily happens that at any given time and place some commodities will be in more strenuous demand than other commodities. It matters not what may produce the more intense action of the force of demand for these commodities, they will always be more readily exchangeable than articles in less urgent demand. Superstition, vanity, a mere whim of fashion, as well as hunger or any other cause setting human energy in motion to obtain them, may, under suitable conditions, generate the force of demand for them. Conditions and circumstances not explained to us, and always unseen by these story tellers, must of necessity have given to these articles ability to do beneficial service, which gave rise to a force of demand, that was urgent and general, for those now worthless things, among those savages, for it is preposterous to assert that people would perform laborious service or give up articles endowed with utility in exchange for them, as we now do in exchange for coin; for that is what is meant by the assertion that they were "used as money." The truth is that all things that are exchanged for other things, whether coin or meat, whether human labor or government bonds, are merely commodities, which for some reason are subjected to a force of demand that is more or less imperious and universal.

"Money" is confined to nations having laws and a stable government, and is not a commodity that may be exchanged, but is a device by means of which quantity of the force of demand may be expressed, after ascertainment by a "valuation," while "coin" is an entirely distinct thing, and is a physical object and always a commodity.

"Money," therefore, is not a physical object, but is a device to express quantity of the force of demand, and consists of some symbol which is adopted by government authority to stand for a fixed and changeless quantity of the force of demand, and which is used in connection with the numerals as a means of expressing quantity of the force of demand; and that force of demand, having been "valued" by a "valuation" or appraisal made, may be expressed by the "money term" or symbol, and can be expressed in no other way.

On the other hand, "coin" is a physical object upon which the money symbol is impressed, and may be used as an article in exchange for other commodities, but does not express quantity of the force of demand. The "money" is the symbol that is stamped on a physical object, and is not the physical object. The "coin" is the physical object thus stamped.

This distinction is all-important and must be kept in mind.

Having shown the nature of the device which is properly called "money," the next inquiry is as to its origin. We may well assume that such a device arose out of some necessity in human affairs; such a device was never created for mere amusement.

If we examine the constitution of the United States we find no grant of power to congress to "fix the standard of money." The grant is limited to "fix the standard of weights and measures."

This hiatus was the result of the ignorance of the age.

When congress at its first session undertook to exercise the powers of legislation thus granted, it is not recorded that any suggestion of a lack of power upon this subject was made, or that it was felt by anyone.

The lack of accurate knowledge of the subject is manifest in the fact that the law which in fact did "fix the standard of money" is the 20th section of the act of April, 1792, instead of being, as it logically should have been, the first section.

If we examine that 20th section, we find its authors battling with the

ignorance of the age and struggling, without knowledge and without any constitutional authority, to "fix the standard of money." It reads as follows:

"Sec. 20. And be it further enacted, That the money of account of the United States shall be expressed in dollars or units; dimes or tenths; cents or hundredths; mills or thousandths; the dime being the tenth part of a dollar; the cent the hundredth part of a dollar; and the mill the thousandth part of a dollar; and that the accounts in the public offices, and the proceedings in the courts of the United States shall be kept and had in conformity to this regulation."

This section has never been amended or referred to in any legislative enactment since it became a law; and I have never seen it referred to by any writer or speaker upon the subject of money.

Although its authors were groping, yet by good fortune they "fixed the standard of money" by selecting the term "dollar" to stand as the symbol of the fixed quantity of the force of demand adopted as the standard unit.

Now, what necessity is there for this device?

If we examine the above quoted section, we find that "the accounts in the public offices and the proceedings in the courts of the United States shall be kept and had in conformity to this regulation." The use of the device then created is thus made mandatory in the public offices and in the courts—and nowhere else. Its use in those two places is compulsory. But if it is used elsewhere, that use is strictly voluntary and optional. No other use of the "money" so established by statute is mandatory. If private accounts are "kept" in this "money," it is because the keeper of them elects to do so, at his own option. If the nominal quantity of value expressed in promissory notes, bills of exchange, stocks, private bonds, etc., is expressed by the means of that symbol which constitutes United States "money," it is because the parties interested voluntarily choose to do so. There is no compulsion. The only places and cases in the world where the use of the symbol constituting our "standard of money" is mandatory, are in the public offices and in the courts of the United States. In those two places its use is compulsory. It is by the statute appointed to the performance of an office in those two places; and the functions it there performs are its official functions. It was created for the purpose of doing something in the public offices and in the courts; and any other use of it is merely a voluntary adaptation of it. We have a right to assume that where its use is thus made compulsory there exists an imperative necessity for it, which compelled its invention.

Let us follow this "standard of money" into the public offices of the country and there, by observing its operations, ascertain what is the office for which it was created, and what official functions it there performs.

The "accounts in the public offices" are made up of innumerable repetitions of this "money" symbol in connection with the numerals. Those accounts are simply the machinery for raising revenue, through the exercise of the taxing power of the government.

What is the "taxing power?" It is the power possessed by government to support and maintain itself, by the seizure and appropriation, to supply the public need, of the services of its citizens and the commodities of the people, required for its operation.

The ostensible object of modern government, in exercising the taxing power, is to gather "coin" into the treasury. A moment's consideration, however, reveals that the gathering of "coin" is only an intermediary means for the accomplishment of its real object, which lies beyond. The real aim and final purpose of exercising the taxing power is to seize and appropriate to government use the services of men and materials required to carry on government operations.

(Continued Next Week.)

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