

THE SINGLE TAX

That the single taxers have just reason to be proud of their work in connection with the Henry George Edition of The Independent, I believe is conceded; and I give a hearty second to the praise accorded them by my brother, Mr. Tibbles.

As was said last week anent the forthcoming Karl Marx Edition: "Jefferson democrats, Lincoln republicans, Karl Marx socialists, Henry George single taxers, and Tom Watson populists can all agree that 'equal rights to all—special privileges to none' is what they are all striving for. Their disagreements are over the best methods of securing the equal rights and abolishing the special privileges. Accordingly, whatever criticisms are made of the Henry George philosophy of freedom will be in the spirit of investigation to ascertain the truth, and not a prejudiced attempt to discredit it.

Without entering into a metaphysical discussion of Mr. Post's definition of "value"—which in the main I regard as correct—I consider his opening speech in the Post-Clark debate (Henry George Edition, p. 2) the most convincing I have ever read. "What we tax," he says, "is neither property nor the values of property, but men"—a proposition that The Independent has asserted many times in its discussions with the single taxers.

Men are taxed. But upon what ethical ground? Plainly, either upon ability to pay, or in proportion to benefits conferred. Present systems of taxation violate both of these canons and conform to neither. Mr. Post makes a distinction between "benefits" and "advantages." One's education is a "benefit" conferred by society, but it cannot be "swapped" directly for bread and meat and is, therefore, not a tradable "advantage." A well paved street is a "benefit" to every person who travels over it, but the traveler cannot secure coal and kerosene in exchange for the "benefit" he derives—and, hence, it is not a valuable "advantage." But the owner of abutting or near-by land has, by the paving of the street, had conferred upon him by society a tradable, valuable "advantage," for which, Mr. Post argues, he should reimburse society. This is the test of applying the "proportion to benefits" canon of taxation—is the benefit one which can be exchanged for the labor-products of others? Is it merchantable, marketable, tradable?

Men being taxed, it follows that all taxes are really income taxes, no matter whether specific or ad valorem, or how calculated, because they must be paid out of income. It is not denied that some taxes will not "stay put," and that the nominal taxpayer shifts his burden to the shoulders of another or others. But all taxes finally come out of the incomes of the real, ultimate taxpayers.

Although paid out of income, the payment is made in a roundabout way. That portion of the income which must be handed over to government as taxes must, in nearly all cases, be converted and transformed into a specific thing—coined money; and this, no matter how great the sacrifice may be, owing to a plethora of the particular things constituting the given income or a scarcity of the thing exclusively endowed with power to cancel tax levies.

Being calculated in terms of money, and payable only in coined money, the single-taxed farmer would be obliged to sell his oats and corn and hogs and cattle just the same as now, and to buy coined money with which to satisfy the claim of society against him for "economic rent." Although in terms of dollars and cents his single tax might be the same during a period of years, yet the actual percentage of his income taken to pay taxes could vary greatly. A decrease in the supply of coined money would require an increased portion of his corn and hogs to pay his "economic rent." In the course of time, no doubt, the economic

rent would decrease; but it would lag behind the fall in prices of farm products.

Studies in the incidence of taxation (its ability to shift or refusal to "stay put") doubtless point to a tax upon land values only as the fairest means of computing what each should contribute to the support of government. But so long as government compels men to secure a given thing—and that only—with which to satisfy a tax levy, no matter upon what basis it may be calculated, no radical cure of present evils can be effected which disregards the sovereign power to "coin money and regulate the price thereof" and permits that power to be usurped and exercised by private persons. The power to coin money and the power to tax are correlated—a fact which single taxers are prone to ignore.

A more extended study of populism, especially of the questions of money and transportation, would be beneficial to single taxers, just as a study of the philosophy of Henry George has been of benefit to populists.

C. Q. DE FRANCE.

Henry E. Allen, who replies to Ernest Crosby's article in the Henry George Edition, uses a neatly printed envelope in his correspondence containing this inscription:

Henry E. Allen, fruit grower, Benton Harbor, Mich. South Mail Route—Pearl Road. . . . We will always have monopoly; but we can decide whether it shall be public, like the postoffice, or private like the oil trust. So, let the nation own the trusts.

SENATOR ALLISON

There is no place in the hearts of men, or in history except as a warning, for men who have no principles. They may ride on the tide for many years by truckling to every interest that will work for their own advancement, but at last the fabric out of which their seeming greatness is woven suddenly falls to pieces and there is nothing left but dust. Such a man is Senator Allison of Iowa, who has never taken a decided stand on any question. He is always on the side, in a half-hearted way, of the powers that he thinks will keep him in office. Ten years after he is dead no man among the common people, except the few who have lived beside him, will know that there ever was such a senator. And Allison is to draw the tariff plank of the Iowa republican state platform. Every intelligent man knows now, just as well as he will know after it has been published, what the nature of that plank will be. Two Iowans got into a dispute about the character of Senator Allison. Said one of them, Sam Swopes: "He's a trimmer, he is. Why, that man, he never made a statement in his life that wasn't qualified. I don't know where he stands. No more do you. He don't know himself. And you've elected him senator." All of which was flatly denied by the other, Ike Peters. A crowd gathered. Swopes wagered \$10 that Peters could not bring the senator to make a "plain, definite, unvarnished statement" in fifteen minutes of conversation, and the senator was soon brought into the company. There passed at the moment a flock of sheep just from the shearer, and Peters started in with the following result:

"You know something about sheep yourself, don't you, senator?" There was even a little compassion for Swopes in his tone. It seemed such an unfair way of taking a fellow citizen's \$10, even such an exasperating fellow-citizen as Swopes.

A pause ensued. Allison looked thoughtfully at the flock.

"I was raised in a sheep country," he said cautiously at last.

"Ten dollars, Peters," muttered Swopes vindictively.

The crowd shouted. Allison looked bewildered. Peters was red and sav-

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age. "Fifteen minutes ain't up yet," he snorted viciously.

"Sheep have just been sheared, haven't they, senator?" he suggested, desperately, returning to the charge. Again Allison looked over the flock with that reflective air.

"They do look as if they had from this side," he admitted.

"Ten dollars," repeated Swopes. He got his money.

Such men as Allison made imperialism possible and have brought on the present awful contest between capital and labor which has swept the land with strikes and the end of which no man can tell.

POPULISM IN ILLINOIS

A majority of the legislature of Illinois, composed of men of all parties, united during the last session and enacted some distinctive populist legislation. To do it they had to drive the republican speaker from his desk with clubs and chairs on account of his refusal to call the yeas and nays and for declaring bills passed on a viva voce vote, when there was a large majority opposed to them. The principles underlying this legislation were first declared in the Omaha platform. Among other things, the legislature of Illinois enacted:

1. Every city shall have power to own, construct, purchase, and operate street railways within its corporate limits.

2. The city shall have power to lease the roads for not longer than twenty years upon terms prescribed by its council.

3. The city shall not operate the roads without a referendum at which three-fifths of the voters favor municipal operation.

4. The city council shall not lease the roads for a longer time than five years without a referendum if ten per cent of the voters demand it within sixty days after the passage of the ordinance to lease.

5. The city may buy or build roads by issuing interest-bearing "street railway certificates," payable out of the revenues of the system, or, with the approval of two-thirds of the voters, may issue ordinary city bonds.

6. Every city owning or owning and operating street railways must keep and publish the accounts thereof in such form as will show the public the exact income and expenses, mak-

ing reasonable allowance for interest, for depreciation, and for the loss of taxes which a privately owned road would pay.

7. The act shall not come in force in any city except with the approval of a majority of the voters.

When such laws as these are finally in force, they will make life easier and happier for uncounted thousands. The terrible drain on the thin purses of the poor for street car fares will be greatly reduced and the money thus saved from the coffers of the franchised millionaires will go to add to the comfort of thousands of humble homes. Those who enjoy those comforts will perhaps never know that they obtained them by the sacrifice and work of populist speakers, writers and voters, but nevertheless that will be true. It is a comfort to many of us who have come all the weary way over the trail, to think that our labor has not been in vain. Many a toiling wife and little child will be happier for the work that has been done. While we may all be thankful for the results accomplished, yet every populist should remember that the mission of populism has not yet been accomplished. It has only just begun.

Perry Heath and others of the high officials in the postoffice department who have been charged with hoodling are very profuse in their statements and criminations of those making the charges, but not one of them so far has made a statement under oath. It would be well to place some of these officials in a position where a false statement would be perjury. Now they can talk without restraint and with no fear of punishment for any false statement that they may make.

Through the power of the trusts the cost of living has advanced 49 per cent. The "full dinner pail" has not materialized. The only advantage that labor has secured is that now nearly all can find employment while formerly hundreds of thousands were relegated to forced idleness. Where one in a family could formerly get work, now three or four are employed. The result is that capital takes all the increase of wealth resulting from invention, the discoveries of science and education. Against this distribution of wealth there is a growing protest. As the years go by it will increase.