

**AN ANALYSIS OF THE RHODE ISLAND
SITUATION FROM EX-GOVERNOR
GARVIN.**

A campaign for rational taxation is on in Rhode Island. The State is peculiarly adapted to furnishing an object lesson in the scientific raising of State and municipal revenue.

The constitution imposes no important restrictions upon legislative action in this regard; nearly all municipal revenue and forty per cent. of the State's income come from property taxes imposed locally; the ratio of manufacturers and wage earners exceeds that of any other State; three-fourths of the population is within ten miles of the capitol.

Although the representation of the people in the legislature is very myrist, yet public sentiment is able to influence legislation, as shown by the enactment of a ten-hour law for women and children in 1885; the abolition of the property qualification for voting in 1888; and, since that date, the attainments of the secret ballot, weekly payments, factory inspection and other reforms.

The legislature now in session will probably adjourn early in April. During the month of March, therefore, as has been the case since late in January when the campaign began, effort has been directed to securing the passage of a law granting and home rule in taxation to the several cities towns.

Such work manifestly cannot be spectacular. It has consisted mainly of addresses before labor, business, and reform organizations, and personal interviews with influential men.

It seems surprising that persons of wide information and very high general intelligence have only vague ideas as to the incidence of taxation and its effects. Universally we find that the present system of deriving local revenue is condemned and frequently is denounced in most unsparing terms, but its easy reform by the concentration of taxation upon land values appears to be news to almost all.

However, both employers and employees are disposed to give heed. The industrial depression has struck the city of Providence very heavily.

The estimates made of the number now

out of employment vary from 20,000 to \$9,000 in a population of something over \$00,000. The larger figure is given with details and specifications by representatives of the labor unions. Evidently this is a time for thought. Public works, a public employment bureau, and our plan for local option in taxation are the three propositions advanced for providing employment for those idle.

Through the assistance of the American Single Tax League the Rhode Island Tax Reform Association is supplied with an adequate headquarters. A thoroughly competent agent, Mr. George D. Liddell, of Providence, devotes his time to the work, and Mr. Frank Stephens, of Philadelphia, has rendered invaluable aid.

The Single Taxers of Rhode Island do not include among their numbers men of wealth. There is no reason, however, why such may not be found here, as well as elsewhere, after the merits of the reform are understood and absorbed, but this takes time. At present we are dependent almost wholly for financial resources upon contributions from without the State. The progress thus far made is pronounced satisfactory by those most conversant with what has been done.

The opportunity for an object lesson is here. Evidently the exemption of personal property and improvements by any city or large town in this State would compel other municipalities, both within and without Rhode Island, quickly to follow suit. It would be their only defence against the loss of important industries and the removal of wealthy citizens.

LUCIUS F. C. GARVIN.

THE Equal Opportunity Club of Bayonne, N. J. of which Mrs. William B. Du Bois, Mrs. F. Frohwein and Mrs. J. Peters are the organizers, have taken up the study of Progress and Poverty. Later they propose to take up the tariff question, the Initiative, Referendum and Recall and other questions.

Mrs. JULIA GOLDZIER has opened a school at her home in Bayonne, N. J., for the teaching of Single Tax and Christian Science and what she terms their "at-onement."