

For Consideration by Fiscal Single Taxers

IN recent literature circulated by fiscal Single Taxers, great stress has been laid upon the partial exemption of buildings in Pittsburgh. The advocates of a step-by-step plan of exempting one kind of property after another, have claimed that the "educational value" of the Pittsburgh graded tax law far exceeds that of a complete Single Tax amendment that is not adopted even though receiving 150,000 votes.

Of course, the Pittsburgh law was a step in the right direction, and to that extent is worthy of notice, as are all such steps in advance. Practical illustrations have their uses. But how little effect that law, passed ten years ago, has had in shaping public opinion concerning taxation (not to mention land tenure), is amusingly illustrated by recent news from Pennsylvania.

It appears that a law passed in 1834 and still in effect, exempted "women, infants, and persons of unsound mind" from imprisonment for non-payment of taxes. The League of Women Voters of that State resented, not the existing tax laws, but the discrimination, and has succeeded, after a strenuous campaign, in persuading both houses of the legislature to strike out the word "women" from the obnoxious provision. So that now, if the governor signs the bill, women as well as men may be jailed in Pennsylvania for not paying taxes. Of course, under landlord-made law, no one is ever jailed for not paying a real estate tax; that "privilege" is reserved for those luckless non-landowners who do not pay their personal property or the poll tax which still persists in Pennsylvania.

Evidently the graded tax law was not very educational to the feminine half of the voting population. We wonder, just how much more to the masculine half? Incidentally, it may be remarked that New York abolished imprisonment for non-payment of taxes twenty-five years ago.