what not. The value of such privilege, and not his ability to pay, is the exact measure of what the citizen should contribute to the support of government, our committee to the contrary notwithstanding.—GEORGE D. LIDDELL, Providence, Rhode Island.

A SINGLE TAX BILL IN NEW YORK LEGISLATURE.

Assemblyman Wilsnack has introduced in the assembly at Albany the following bill which is in the nature of an amendment to existing exemptions. It has been referred to the Committee on Taxation.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Sec. 1. Section four of chapter sixty-two of the laws of nineteen hundred and nine, entitled "An act in relation to taxation, constituting chapter sixty of the consolidated laws," is hereby amended by adding thereto, at the end thereof, two new subdivisions, to be subdivisions twenty-one and twenty-two, to read as follows:

21. All personal property.

22. All buildings or other structures on real property; but wharves, piers, or other structures on land leased from the state or a municipal corporation shall not be included in this exemption until the leasehold term expires or the lease is otherwise canceled.

Sec. 2. This act shall take effect January first, nineteen hundred and eleven.

Addresses were made on the merits of this bill to the Legislative Committee by George Wallace and Joseph F. Darling.

"Tolstoy on Land and Slavery" is a pamphlet of 81 pages with extracts from the writings of the great Russian on the land question. It is compiled by Ethel Wedgewood, the wife, we believe, of Josiah Wedgewood, M. P., one of the staunch Single Taxers of the English liberal party. The extracts judiciously selected and admirably arranged, are short and telling. It is published by *Land Values*, 13 Dundas street, Glasgow, and the price is three pence.

BOOK REVIEWS.

AN IMPLICATION BY A PROMINENT WRITER.

A recently published second edition of a work entitled "Progressive Taxation in Theory and Practice," is due, in part, to its "projected appearance" in a French translation. The preface to this second edition affirms that an "endeavor....has been made to bring the book down to date. ..In all the essential conclusions"..the author has "found no occasion for any substantial modification of the views which were originally set forth" in the first edition, published some fourteen years ago.

As the author of this work is a "prominent writer" and an admitted authority on taxation his "conclusions" should have more or less weight even with Single Taxers—misguided and simple minded though they are—and as I have read this elaborate treatise very studiously and with the best of intentions, I am prevailing on the SINGLE TAX REVIEW to furnish forth to its readers some choice excerpts therefrom. I shall not presume to offer any criticism but will call special attention to passages which I consider particularly interesting to Single Taxers by asking the REVIEW to present them to its readers in italics.

The distinguished economist's work—of which a French translation is projected, is very obviously the result of a prodigious amount of research. Untranslated quotations from "prominent" French, Italian and German writers bear unmistakable evidence of the scope of his investigations. I myself had no idea that there were so many prominent writers in the world. I had read Adam Smith and Mills and Spencer and Carey and Marshall and Seligman—"Essays on Taxation"—and a lot of other prominent writers, but I could never hope in this world to read the host of prominent writers which presumably our distinguished author knows, from A to Izzard. "Progressive Taxation in Theory and Practice" is encyclopedic. Out of all the material at hand one is justified, I think, in looking for a definite outcome—the establishment of a principle in taxation which will stand alone without the support of

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ands, ifs and buts. In this respect the work is, I must say, somewhat disappointing. Particularly noticable I think, is the eminent author's sagacious and unfailing ability to remain on neither side of a fence, nor yet on top of it. He is also extremely hard to please. There is a little something awry with almost all the "prominent" writers he quotes. Now and again one has the feeling that the distinguished author has finally committed himself to some point or other, but before the feeling has ripened into a conviction the astute scholar inserts an "it is said" and the reader then hunts in vain to find out who said it. In one particular instance however, the eminent scholar makes a home thrust, even though it be by implication. Lend him your ears, ye Single Taxers: "Actual systems of taxation are of the most varied kinds. In some taxes it is impracticable to introduce a progressive scale, as they are by their very nature proportional, so *e. g.*, tithes or poll taxes,—for a graduated poll tax is really not a poll at all but a class tax. In other cases the taxes *in actual life* are even regressive, as in case of many of the indirect taxes. It would be impossible to carry out the principle of general progression unless we had a single universal income tax, or a single property tax. But no prominent writer today favors a single income tax, or a single property tax, *or for that matter a single tax of any kind*—"Finally," he adds, "it must not be overlooked that high rates of progression may engender or augment attempts at fraud or evasion." What! is there anything that we haven't got already that isn't eminently conducive to fraud and evasion? But let us quote still farther. I am sure this is highly interesting to Single Taxers.

Bear in mind that the discussion is about the relative merits and demerits of the principle of progressive taxation. Bear in mind also, that our eminent economist has assiduously read, pondered and weighed the works of all the prominent writers in the whole world—I guess. Surely his conclusions should be practicability, simplicity and perspicuity in the concrete. Special attention is called to the "intensity of wants" as a factor in fixing rates of taxation. As all our wants have their genesis in one or more of our five senses, would it be far amiss to propose that our sense of smell, for example, might as reasonably be taken into consideration, as a factor in arriving at a just and equitable rate of taxation, as our wants—of more or less *intensity*. This is only a passing thought and I will not press it; but I am curious as to how we are to know *when* we *have arrived* at the "*certain point*" beyond which "the wants are of equally little importance" and "the rate should be the same," for rich and poor alike. But let me not garble. Here are the prominent writer's own words. He says: "Many of the advocates of progressive taxation, moreover, hold that the rate of progression ought itself to be degressive. . . . . For if the intensity of our wants differs very considerably with different objects, the loss of a given sum of money will affect the poor man and the rich man very unequally; because in the one case it trenches upon necessaries, in the other case it does not. In proportion, however, *as we approach* the less necessary wants, the difference in *intensity* diminishes, until finally, when we deal with large deductions from large incomes, there is virtually no difference in the intensity of the wants because these amounts serve to satisfy wants for extreme luxuries, the loss of which wlll be of equally little importance. Therefore the rate of taxation should gradually increase *up to a certain point, after which* the progression of the rate should decrease with the difference in the *intensity of the wants* until finally when *the point is reached* beyond which the wants are of equally little importance, the rate should be the same. In other words, taxation should be progressive, but the rate of progression should itself gradually decrease. Equality of sacrifice therefore leads to degressively progressive taxation."

If the foregoing procession of words fails to make an impression of practicability and lucidity—also profound learning, on the minds of Single Taxers, what a dense lot we must be, to be sure.

But, to paraphrase a recent paragraphic "slam" at the druggist whose clerk was obviously working under instructions: if we haven't anything any worse, we have

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something just as bad. Warning is here given, however, that if there are among us those who fear a recurrence of the state of mind induced by the denouncement of a certain story called "The Lady or the Tiger?" it were well for them to eschew the "conclusions."

Summing up—and this, mind you, is after all the prominent writers in the economic world have been consulted and more or less quoted—summing up, he says:

"If, therefore, we sum up the whole discussion, we see that while progressive taxation is to a certain extent defensible as an ideal, and as the expression of the theoretical demand for the shaping of taxes to the test of individual faculty, it is a matter of considerable difficulty to decide how far or in what manner the principle ought to be actually carried out in practice. Theory itself cannot determine any definite scale of progression whatever. *While it is highly probable that the ends of justice would be more nearly subserved by some approximation to a progressive scale*, considerations of *expediency** as well as the uncertainty of interrelations between various parts of the entire tax system,* should tend to render us cautious in advocating any general application of the principle. *In last resort*, however, the *crucial point* is the state of the social consciousness and *the developement of the feeling of civic obligation*."

For those who are in dead earnest in seeking a remedy for the atrocious inequalities and injustices of the present system, a little more definite results from the "summing up of the whole discussion" would be appreciated. If "the ends of justice would be more nearly subserved by *some approximation* to a progressive scale" why will not a closer approximation to a progressive scale approach nearer to "the ends of justice"? And then, there is that term: "considerations of expediency." Can expediency have, logically, any place in a scientific discussion? Expediency takes into account the interests of individuals or classes. If it is considered as a measure as being just and equitable for all, it is, in that case, a true principle—not because it is expedient but because it is just. Expediency implies methods or principles which serve interests without reference to questions of abstract right. A scientific conclusion is always arrived at from an entirely different direction. Measures of expediency are obtained by majorities, of pulls, or graft. To couple "considerations and expediency" with "the state of social consciousness" and "the feeling of civic righteousness" as means to a common end, is to couple together forces which may of may not pull in the same direction.

In the light of recent history our distinguished and prominent writer appears here in the role of prophet as well. It must be born in mind that the first edition of his work (the second edition of which a French translation is recently projected) was published fourteen years ago. The recent history referred to is the late revision of the Tariff. The Tariff is the queen bee of indirect taxation. (I am versed in honey bees, and can assure those who are not that the substitution of "queen bee" for "mother" is an infinitely bigger and fitter metaphor.) So that the foresight which moved our author to predict that "the ultimate form which taxation in America is to assume—*will be a well considered system of indirect taxes*," must have been derived from an intimate knowledge of his Aldrich.

From the final conclusion—the very last word of the whole subject, we read; "while progression of some sort is *demanded from the standpoint of ideal justice*, the *practical* difficulties in the way of its general application *are well nigh insurmountable*. For the United States at all events, the only important tax to which the progressive scale is at all applicable at present is the inheritance tax. For a future development of the idea we must rely on an improvement in the tax administration, on a more harmonious method of correlating the public revenues *and on a decided growth in the alacrity of individuals to contribute their due share to the common burdens*." And as Mr. Dooley would say; "There ye air."

Following these concluding words of practical wisdom there are nearly seven pages of bibliography and nearly two and a half pages of references to mention of,

*Read from one asterisk to the next.

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and quotations from prominent writers the world over.

While Single Taxers will readily discover a reference—such as it is—to their revered master, I have to assure them that a large reading glass, measuring five inches in diameter, has failed to discover any printed matter in the whole list of "prominent writers" which has the slightest resemblance to the name, Henry George. The whole matter seems to be pretty clear to me except as to the real status of the "prominent writer." What qualities indeed make for prominence—that's the rub. I presume Dickens, for example, was a prominent writer in his line—translations of his works having been not only projected but actually made. So, too, may Leo Tolstoy be said to be a "prominent writer" —his works having been translated into many languages. And haven't the writings of one Henry George been translated into the German and the Danish and the Swedish and also into the Russian languages? To be sure they are not what one may call popular in Russia, but they have had a fairly good reception in England, where the vulgar masses and a few others have recently shown that their patience in waiting for the landed lords to manifest a "decided growth in alacrity to contribute their due share to the common burdens," is exhausted. Notwithstanding the failure to find the name of Henry George in the long list of "prominent writers" who have assisted our distinguished economist in arriving at his "conclusions" on the subject of taxation, this obscure person seems to be prominently mentioned in the public prints throughout the whole world at this time. And if our eminent author, from whose exhaustive if not exhausting, work I have quoted, seems to relegate our Prophet of San Francisco to obscurity, the pendulum seems to swing quite as far in the other direction when we read the following correspondence from an author whose eminence is quite as generally acknowledged the world over as is that of our distinguished economist.

Mr. T. A. —,
—, United States.

Dear Sir:—I received your letter and a copy of your book.

I am very much astonished to find that an American, discussing the land question, does not make any illusion to Henry George and his great theory, which alone solves completely the land question.

Yours truly,
LEO TOLSTOY.

There is in the foregoing what I call the inception of a coincidence, in the fact that I have heard quite recently one of the strongest papers on the question of unearned increment which I could hope to hear, written and read by a prominent economist whose initials, as far as the first and second letters, bear a strong resemblance to the initials of the gentleman addressed by Tolstoy.

There is something of a coincidence too, in the fact that in the paper referred to there was no mention of Henry George or his writings.

J. A. DEMUTH.

The Manhattan Single Tax Club has engaged new and commodious headquarters at the South-East corner of 8th Ave. and 125th street. The entrance is on 8th Ave., and all visiting friends of the cause are invited to call when in the city.

A Housewarming, successful in point of numbers, enthusiasm and sociability was held on Saturday evening, March 26th. For the success of this affair, which brought together so many of our old friends, the Entertainment Committee are to be thanked. This committee comprised the following:

Mrs. George P. Hampton, Ernest L. Engholm, Joseph H. Fink, Amy Mali Hicks, Thomas A. Johnson, Mrs. Anna Stirling, Coline B. Currie, and George Everett.

A SPEECH by Hon. George L. Record, reported in full in the Passaic (N. J.) *Daily News*, and delivered in the Unitarian Church of that city, concluded with an admirable statement of the need of the taxation of land values and the results likely to flow from it. Mr. Record is the chief leader of the New Idea Republicans of New Jersey.

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