

opportunity for self-expression, for self-realization. It is an adventure in understanding. It is a pilgrimage of the soul. No fine phrase, no declaration or realization of equality or brotherly love can compensate for the surrender of one's self to the control of another.

CORRESPONDENCE

THE CONSTITUTION OF MASSACHUSETTS

EDITOR LAND AND FREEDOM:

Mr. Ralston's suggestion of a campaign for a constitutional amendment in Massachusetts impels me to set forth what I know about that constitution.

The constitution of Massachusetts, from of old, requires that all kinds of property be taxed at one uniform rate. The result was, as we have read of conditions in pre-revolutionary Turkey and Morocco, that everybody used to cut down his fruit trees so as to escape paying the tax on them. And so it used to be in Massachusetts: the effort to encourage forestry in the State was balked by the necessity of cutting down all standing timber of merchantable size in some parts of the State to escape the tax on standing timber. (A hint, by the way, for those Single Taxers who would tax natural timber as a land value.) There was also great dissatisfaction with the taxation of intangible personal property.

So, twenty years or more ago, it was proposed that that provision of the constitution which required uniform taxation of all property should be repealed. The amendment made a good deal of progress in the Legislature, but was finally beaten before it came to a popular vote. As to the attending circumstances, I will now tell the story as I heard it by way of gossip, without guaranteeing anything except a faithful attempt to reproduce that gossip. The Boston Elevated Railway Company was afraid its franchise or equipment would be discriminatorily taxed if this was permitted, so they went to the political bosses and caused them to order the defeat of the amendment. The tax reform men were angry and sought revenge. They cast about for some possible action that would hurt the aforesaid bosses, and decided that the most painful punishment would be a temperance law. So they went to the temperance men and inquired what law they wanted passed. They found that the temperance measure just then being proposed was the "bar and bottle" bill, a bill requiring a liquor dealer to choose between selling liquor to be taken out and selling it to be drunk on the premises, and forbidding him to do both kinds of business on the same premises. The tax reform men volunteered to back the temperance men with enough votes to put that law over, in order to punish the bosses for the defeat of the tax amendment. And that was the way Massachusetts got its "bar and bottle" law. I repeat that I give this simply as the gossip I heard.

Anyhow, the proposed constitutional amendment was beaten; and then the tax reformers decided to attack the fortifications in detail. They brought in a special constitutional amendment to authorize relief for standing timber, and they got that. They brought in another to exempt income-producing intangible personalty and substitute the State income tax, of which in Massachusetts the principal part is the tax on the income from such investments, and they got that. And this is as far as we have yet come.

It appears, therefore, that Massachusetts, in harmony with the Ralston view, is more or less committed by precedent to reforming her tax system by specific constitutional amendment. That is what Massachusetts people are used to. But I do not see so clearly as Mr. Ralston the intrinsic desirability of such a policy as he now proposes. Theoretically I should think a better plan would be to take a State like Vermont—where the constitution imposes no restrictions and where the people have long been familiar with the policy of attracting the building and operation of factories by having towns vote to exempt them from taxation for the first ten years—and get the Legislature to allow towns a general liberty of wholly or partly exempting from local taxation any class of property they choose so long as this shall

not interfere with the equalization of State and county taxes between town and town. But I know from experience that if you simply go before the Legislature with such a bill, the Legislature will assume that your purpose is not to benefit the State but to accomplish some (very possibly dishonorable) local purpose in your town. To get such a bill through you would have to make a campaign before election and get the representatives (and, more difficult, the senators) committed to the principle before the Legislature met; and doubtless we have not enough local workers in Vermont to do that.

Ballard Vale, Mass.

STEVEN T. BYINGTON.

SHALL WAR COSTS BE CHARGED AGAINST LAND VALUES?

EDITOR LAND AND FREEDOM:

There is one matter largely ignored, I think, by Single Taxers in their discussions as to the possibility of transferring all taxation from other subjects to one upon land value alone. They have generally forgotten differences of situation existing in this country today from those which prevailed, let us say, in 1914. They have assumed the possibility of the transfer of all taxes, including national, onto land values. Today I do not think this can be done, although it might have been feasible in 1914. The reason is to be found in the fact that a very large proportion of our national taxes is levied for the purpose of paying our outlay upon the past actual and future imaginary wars. For these purposes we raise over three-fourths of our national taxes. In return for this expenditure we give to land values absolutely nothing. The true theory upon which we levy our taxation upon land values is that the state by its operations has created and maintained such values. When, therefore, we undertake to charge against land values the cost of wars, we propose to take without rendering an equivalent and therefore attempt to reap where we have not sown. If we possessed authentic and absolute statistics upon the point, I think it could be shown that it is an impossibility for land values to meet this charge. That they ought not to be asked to do it, having been given no corresponding benefits, I think I have already sufficiently indicated.

The conditions which exist in this country prevail to an even greater extent in England, and I am prepared to accept the theory that as matters now stand it is an utter impossibility, more striking in this country than in ours, for land values to meet, or that they ought to meet, charges for war.

In our country we have wasted on the last war about forty billion of dollars. It is as much as if a sixth or an eighth of our entire wealth had been wiped out in this manner. In England the condition is, of course, infinitely worse, and it must be obvious, therefore, that the governments of today are compelled and will be compelled for many years to come to levy taxation upon industry mostly to pay for the bad temper indulged in by us in the past and expected to be indulged in in the future. For a protracted length of time, therefore, it will be an entire waste of effort on our part to protest against income taxes and inheritance taxes. Whether they be in themselves, abstractly considered, right or wrong is not important. We have had our international fling and we shall have to pay for it by methods economical subject to criticism.

Let us not any longer say, in view of present conditions, that it is within our power to levy all national taxes upon land values. In just a small portion may be so levied, but the remainder will have to be inflicted upon something else.

Of course the conditions within the States of the Union are somewhat different. For much the larger part, at least, the States have created and are creating land values fully equivalent and without doubt more than equivalent to the return they ask in taxation. Nevertheless, in the States we find part of the cost of war still collected in the shape of tax though we are not always aware of it. For instance, in California there are veteran exemptions which should be charged to war but which increase levies upon the property of individuals who are not classed as veterans. For this the State makes no contribution to land value.