

Women's Single Tax Club of Washington

REPORT OF GERTRUDE E. MACKENZIE

At the Club's last regular meeting for the season, on May 7, the annual report covering the year's activities was sent in by Mrs. H. M. McEvoy, the Club's President, who has been in New York negotiating the publication of her Concordance. Our reports are presented to the Federation of Women's Clubs with which our Club is affiliated, and are published in their year book.

Miss Alice I. Siddall read a bill which she had prepared and submitted to the Ways and Means Committee that afternoon, providing, in brief, that "beginning July 1, 1941, there shall be assessed and collected one per cent of the value of all land and/or area situated in the United States, its Territories, Possessions, and the District of Columbia, exclusive of the value of improvements therein or thereon, and shall be collected each July 1 thereafter by each State, Territory, Possession, and the District of Columbia, from the holders of legal title to such land and/or area within their jurisdiction and transmitted immediately to the Treasury of the United States."

The following officers were unanimously reelected for the ensuing year: Mrs. Helena M. McEvoy, president; Miss Alice I. Siddall, first vice-president; Mrs. Gertrude E. Mackenzie, second vice-president; Mrs. Walter N. Campbell, recording secretary; Mrs. Jennie Knight, corresponding secretary and treasurer; and Mrs. Miriam C. Goodwin, director to the Federation of Women's Clubs.

Henry George Foundation

At the last annual Henry George Congress in Washington, it was unanimously decided to meet in Chicago in 1941, for the sixteenth annual Congress, accepting the cordial invitation extended by Clayton J. Ewing, Vice-President of the Henry George Foundation. President George E. Evans has appointed Mr. Ewing as Chairman of the Convention.

The dates have been set for Monday, Tuesday and Wednesday, September 29th, 30th and October 1st, and the famous Hotel LaSalle has been selected as official convention headquarters.

Among prominent speakers tentatively scheduled to address the Chicago convention are: Hon. Herbert S. Bigelow, Mrs. Anna George de Mille, Benjamin W. Burger, Gilbert M. Tucker, Rabbi Michael Aaronsohn, Dr. Mark Millikin, Charles R. Eckert, Hon. Peter Witt, Frank Chodorov, Mrs. Helena Mitchell McEvoy, John Lawrence Monroe, Harold S. Buttenheim, and Col. Victor A. Rule

The Convention Committee is planning to direct a trend of discussion particularly along the lines of such practical questions as how to win more adherents, and to discuss ways and means of devising practical programs for the application and extension of the Georgeist principles.

BOOK REVIEWS

THE MENACE OF DOMESTIC TRADE BARRIERS

"Tax Barriers to Trade." Tax Institute, Philadelphia. 1941. 344 pp. \$2.50.

With the increasing emphasis on foreign affairs we are inclined to forget the many problems within our own borders. A better understanding of these difficulties would reduce the effect of the various doctrinal assaults on democracy and aid in bringing about national prosperity and security. "Tax Barriers to Trade" presents a discussion of an increasingly important problem—the hindrance of trade between citizens of the various states.

The Tax Institute selects each year a current tax topic for discussion by various leaders who have seriously considered the subject. "Tax Barriers to Trade" is a collection of addresses at this year's symposium. Twenty-nine students of this tax problem have contributed their views to combine in this book a well-balanced presentation of the problem. The self-interests of various groups as well as the opinions of academic theorists are included.

Trade barriers within the United States are a product of the depression. They attempt to protect local producers and distributors from out-of-state competition and at the same time to raise additional revenue for the increasing demands on the treasury. In most cases one product or service is taxed or regulated in an effort to reduce its competitive effect to benefit another group, although both groups may be managed by men of the same state. The various combinations of lobbyists are for this reason haunting the state capitals—the railroad against the truckers, the dairy farmers against oleomargarine producers, and the independent retailers against the chain stores. These groups account for the major share of discriminatory taxes, and administrative laws have resulted in setting up these trade barriers, laws that have become a menace strangling the economic life of our nation.

In "Tax Barriers to Trade" representatives of all of the above groups as well as others voice their opinions. L. W. Horning, Regional Director of Research of the Associations of American Railroads argues that truckers seek "to escape reasonable and legitimate costs which they should bear in order that they might compete more effectively with such an agency as the railroads." In his contribution to the book he defends every tax and regulatory law that hinders the truckers. Chester H. Gray of the National Highway Users Conference explains to us how each one of the points made by the railroad men are not true when properly analyzed.

Floyd D. Strong, of the Kansas Port-of-Entry Board, defends the port-of-entry system of his state, claims that it is a success and that it does not interfere with interstate trade. John V. Lawrence of the American Trucking Associations takes another view. "Size and Weight Restrictions on Trucks" is his grievance.

All of the above men present their views under the section "Highway Trade Barriers." We must draw our own conclusions from the many opinions expressed. The only speaker who makes some attempt at impartiality is a representative of the Bureau of Agricultural Economics, Edgar A. Burtis. He represents a greater portion of the citizens but not all, since "The Farmer's Concern in Highway Trade Barriers" is his subject. No one appears in this symposium to speak for the ordinary taxpayer and consumer.

There are six sections in this book. Four of them deal with specific types of trade barriers, Highway Trade Barriers, Commodity Trade Barriers, Tax Barriers to International Trade and Marketing Trade Barriers. Each of these subjects is treated in much the same way as "Highway Trade Barriers," outlined above. The various self-interest groups voice their opinions while an effort at impartiality is