

years. This splendid conference at Columbus, occurring almost simultaneously with the very successful American Single Tax Conference in this city, is stubborn proof of this advance. And it is impossible to refrain from a word of commendation to the man with whom the idea of this Columbus Conference originated, and to whose indefatigable labors and tactful resources its success is due. We refer to Allen Ripley Foote. Mr. Foote is not a Single Taxer, but he has done as notable a work for tax reform as has been done in a decade. And no one can work for tax reform without working for the Single Tax, whether he wants to or not.

Of course the Single Taxers are in evidence. To Mr. C. B. Fillebrown was assigned the "Single Tax," and to Messrs. Lawson Purdy and A. C. Pleydell the "Outline of a Model System of State and Local Taxation," and "The Incidence of Taxation." It is not necessary to say that these three are admirable addresses.

Valuable as most of these papers are, and instructive to some degree as are all of them, there is of course much to criticize. It is to be regretted that the paper on "The Taxation of Incomes"—because of the impending importance of that question—is not more exhaustive and adequate. It is to be regretted that the author of that paper, Charles Lee Roper, professor of economics in the University of North Carolina should have begun by saying: "That the citizen's ability to pay taxes to his State should be the correct and only principle of taxation is now, I think, fully accepted." Of course, this is not fully accepted even by Prof. Roper himself who proceeds curiously to qualify "the correct and only principle" by saying: "But closely and vitally connected with the citizen's ability to pay, and largely incorporated in his ability is, I think, the benefit which the State bestows upon its citizens. The ability to pay theory of taxation is then always to be supplemented by the benefit theory." These words in which Prof. Roper seeks to qualify or supplement what he declares to be "the correct and only principle" is itself the principle to which alone the words "correct" and "only" can apply, and of course

includes that to which the professor assigns the first importance—viz. the ability to pay.

In this connection it may be said that Mr. A. C. Pleydell in his admirable address on The Incidence of Taxation laid his finger on the weak point of an income tax when he said "An income tax does not fall at all in proportion to benefits." It thus fails to conform to the "correct and only principle of taxation."

The men gathered together at this Columbus Conference were governors of states, tax officials and members of tax boards, university and college professors, many of national fame. The proceedings of such a conference are worthy of the permanence accorded them in this volume of over six hundred pages.

J. D. M.

*THE BROKEN LANCE.

Perhaps it is due to the distaste of our people for serious reading that so many propagandists now deem it wise to present their theories of social amelioration in the form of fiction.

It is of course no new development. Many people for whom the novels of Dickens have waned in influence as literary products, still regard him with gratitude for the reforms which he championed in his books. Indeed the novel had a purpose long before "the novel with a purpose" came to be recognized as a distinct production.

There has rarely come to our notice a book which better combines the elements of the best fiction with a set and distinct purpose, than the story which Mr. Herbert Quick has given us in "The Broken Lance."

The struggle between Churchianity and Christianity has seldom been set forth in stronger contrast. The temptations besetting men who, in various denominations, have become aware of the great injustice of social conditions, to suppress their conclusions and to preach plati-

*The Broken Lance by Herbert Quick, cloth, price \$1.50. Bobbs-Merrill company, Indianapolis.

tudes is here embodied in language of undoubted eloquence.

The book should be labeled "Not to be read by clergymen who wish to make a comfortable living and who have families dependent upon them for support," for we doubt if the most complacent clerical supporter of the *status quo* can read it without some qualms of conscience.

The dramatic element in the book is marked and it is not quite easy to see if plays like "The Man of the Hour" have run through two seasons, why "The Broken Lance", which has an admirable *nom de theatre*, should not be put upon the boards and run with great success.

It has the religious element in it which makes so strong an appeal to the more serious-minded of the theatre-going public, and we have no doubt that if a sufficient number of orthodox clergymen could be found to denounce it to assure its success on the boards.

The figure of the militant Single Taxer is well conceived.

It is not our purpose to outline the story, because that is a form of petty larceny of which no good Single Taxer should be guilty. It can be summed up in a word as a book quivering with the impulse of to-day and no one will regret having learned the lesson which it has to teach, while its literary quality, on the word of several competent judges, is of a very high order.

JOHN J. MURPHY.

*A NEW BOOK ON LAND AND MONEY REFORM.

There have always been people to whom the Single Tax philosophy appealed, but who could not help but think that it ought to be amended. Most frequently it was the money question and a proposal of currency reform that was to be attached to the Single Tax. Unfortun-

Silvio Gesell, Die Verwirklichung des Rechts auf den vollen Arbeitertrag durch die Geld- und Bodenreform. Realization of the right to the full product of labor by means of money and land reform. Publisher: Bernard Herman, Leipzig, price, 3 Marks.

ately they could never agree upon any definite scheme of reform. The one denounces as pernicious what the other hails as the only way of salvation. No idea of value to the progress of economic science seems to have yet emerged from their controversies and I think we can take this as proof, that they are trying to solve a useless and self-imposed riddle, that they have fallen a victim to a pitfall in the way of the human intellect, instead of working in the path of substantial progress.

I have for my part never been able to understand what the money question has to do with the land question, and after reading Mr. Gesell's book I still feel as unconvinced as ever. Yet if anybody could convince me it would be Mr. Gesell. His book is written in an extraordinarily lively and attractive style that with a little more polish and sound thinking would give the work a place among the classics of economic philosophy. Mr. Gesell can claim what nine tenths of economic writers cannot dream of—originality in thought as well as utterance. The main idea of his money reform is that the state shall issue paper money that shall diminish every day in value at the rate of 5 per cent. per annum. Of course coinage of gold and silver would have to cease. The purpose of this measure is to break the monopoly of the money-owner, to force the great financiers and the little ones to spend their money as soon as they get it. To-day money can be withheld from use without depreciating in value, therefore the money-owner is able to exact tribute from the lender in the form of interest. This would cease if the money owners were forced to lend their earnings to those who need them, and where to save would be to lose. In this way the money reform would abolish interest, land nationalisation would abolish rent, and the right to the full product of labor would be realized without the cumbersome and dangerous machinery of State socialism.

I have given my opinion beforehand and I shall not attempt to criticise these ideas. The future will show if Mr. Gesell is right. But I wish to say a few words