

all the remaining grangers who were in doubt over to the new organization in a body. It means the beginning of the end of the old grange and the new West against the old East, with the Single Tax as the basic principle. The Single Tax will be the central if not the militant slogan of the new group. The initiative measure in Oregon will make it the militant slogan, if not this year, then in the not distant future, perhaps for other States than the one in which Mr. Hermann is making his indefatigable campaign.

## Wisconsin

**A** FRESH and convincing view of the Single Land Value Tax is set forth in a pamphlet which is being widely distributed by its author, John Harrington, who is Inheritance Tax Counsel to the State Tax Commission. Mr. Harrington entitles his pamphlet, which has received an appreciative notice in the REVIEW, "A Tax that is not a Burden." He calls "Progress and Poverty" the greatest book ever written by an American, covering the field of economics and sociology. Mr. Harrington says:

"But in spite of criticism and hostility the teaching of Henry George is re-making the world today, and chiefly through those who do not even know that it is from him their ideas are derived."

Mr. Harrington's pamphlet is devoted to the demonstration of three propositions:

1. The value of land is created by the public and not by the owner.
2. The value of all other things than land is created by human labor.
3. Ground rent paid to private land owners is a burden on society for which no economic return is made to society, and is therefore an economic waste.

Lieutenant-Governor George F. Comings, ever since the adjournment of the legislature, has been addressing farmers' meetings in both this State and North Dakota. In his speeches he always stresses the fact that land values are different from other values and should be used for public purposes.

Edward Nordman, the State Market Commissioner, is another Wisconsin State official who has seen the cat, and never loses an opportunity to point out the distinction between earned and unearned incomes.

During the last session of the legislature a number of bills, defeated but fought for with ability, were introduced exempting from taxation improvements on real estate. Mr. Grimstad introduced a bill providing for a surtax on land values which was drawn by Prof. John R. Commons, of the University of Wisconsin. It provided for a surtax on the right to the use and enjoyment of land values in excess of \$10,000, and in excess of the value of improvements, preparation costs, standing timber and fertility. There were two hearings on the bill. Prof. Commons, Edward Nordman, John Harrington and other Single Taxers spoke in its favor.

CHESTER C. PLATT.

## Texas

**W**E are indebted for two generous contributions of Single Tax literature. The Manhattan Single Tax Club has made two shipments of good things for special distribution, such as "The Crime of Poverty," and "Moses." Mr. H. H. Willock has just contributed 12,000 copies of "Unused Democracy." This may prove a hint to some other Single Taxers to contribute an edition of ten or twenty thousand copies of some good literature. We want everything that goes out to bear the imprint, "The Single Tax League of Texas."

A conference of labor men, National Farm Labor Union, Farmers' Union and Nonpartisan League, was held last month in Waco. It was an interesting all-day conference of representative men from the various organizations, looking towards political action next year. One plank in the platform adopted demands the exemption of all farm improvements and implements from taxation and definitely recites that unimproved land shall be assessed the same as improved land of like location. We did not ask for a specific declaration on exemptions of all improvements and personal property. The State Federation of Labor has for six consecutive years specifically demanded the submission of an amendment to the Constitution exempting all improvements and personal property from taxation, and placing the entire tax burden for State, county and city, on land values.

The National Farm Labor Union is a new organization. Its activities date from October, 1920, and now reports some 50,000 members in Texas. It is made up of actual farmers, men who make their living by working the land. We have not as yet asked any demand on taxation from this organization. It is following the lead of organized labor and when the proper time arrives, we believe will follow labor in its tax demands.

Our political activities in the near future will be centered on the election of members of the legislature. We submitted a Single Tax amendment to the 36th Legislature, which met in January, 1919. The Committee on Constitutional Amendments refused to report it out and it was brought out on minority report. When it came up in the House, there were only 13 votes for it, although in a previous test vote 18 votes were cast in its favor. The same amendment was submitted to the 37th Legislature last January. The Committee on Constitutional Amendments voted it out with only one dissenting vote. That does not mean that every member that voted for a favorable report endorses the Single Tax. It does mean that they are interested and wanted it debated on the floor. There was another significant situation in the House. Several revenue measures were introduced taxing business in various forms. None of these measures had any standing before the Committee on Revenues and Taxation. The House of Representatives is not ready for Single Tax but it is against any added taxes on industry.

If the 38th Legislature, that will be elected next year, will