

burdens now imposed upon all kinds of business by unjust tax laws will be removed. Raw materials for buildings, taxed over and over again before they reach their final destination, will be wholly exempt and therefore much cheaper. The building when erected and all its contents, no matter how costly, will be free from taxes. The material which is to be manufactured and the completed product at every stage will be relieved of both the direct and the indirect loads now imposed by government.

Under all conditions, whether bad as now, or good as under a just distribution of income, some will be better qualified to direct large concerns than others. The many will lack the peculiar ability, or dislike the heavy responsibility, or prefer to seek other ends than riches. Consequently, the occupation of the *entrepeneour* will never be overcrowded.

It is probable that with the widespread intelligence resulting from a good universal education, business more and more will be conducted upon the co-operative plan. That is to say, those who do the work in the factory or store will own it.

This will be, not the co-operative commonwealth of the Socialist, but, on a larger scale and in greater perfection, the voluntary co-operation which had its inception in Rochdale, England. The workers and proprietor capitalists will be one and the same persons, receiving at once both wages and interest.

But long before that Utopia arrives, capitalists and laborers will work together in mutual good will—the lion will lie down with the lamb.      LUCIUS F. C. GARVIN.

## Burglars and Three Card Monte Men Should Not be Omitted

WASHINGTON, D. C.—Should an investigation disclose the Chicago White Sox players who received money for “throwing” the 1919 world series failed to make a return to the Internal Revenue Bureau on these funds, prosecutions will be instituted, it was said today by George B. Newton, deputy commissioner.

“Investigation of income tax returns of the players involved will be made,” he said, “and if any irregularities are disclosed immediate steps for prosecution will be instituted.”

Intentional evasion of the provisions of the income tax law is a criminal offense, punishable by a fine of \$10,000, or imprisonment for one year or both.      News Item.

“A MEANS must be found to preserve the unearned increment for the use of the community.”—(Report by New York State Association of Architects, Nov. 12, 1920.)

GOVERNMENT experiments in “putting men on land” is sure to be disappointing! We’re all on land now!—

H. M. H., in *Cleveland Citizen*.

## NEWS—DOMESTIC California

THE campaign for 1922 has begun. George A. Briggs, Field Secretary, will tour the State in a flivver for eighteen months at his own expense. The Los Angeles League, of which William C. DeMille is president, and C. F. Hunt is treasurer, will maintain headquarters at 414 American Bank Building.

## Illinois

THE official returns of the last election have finally been made public by the County Canvassing Board of Cook County. Mr. Macauley received a vote of 775 in the State.

While of course the Chicago Single Taxers are not elated at the result, they do feel that a start, no matter how small, has been made. The Single Tax has been well advertised in the State and has plenty of room to grow.

The smallness of the vote may be accounted for in various ways. The most popular explanation is that it was not counted. As all the polling places were manned by party workers of the two old parties they, of course, if not actually hostile were not interested in giving a correct count. Many such workers considered the cause of the minor parties anyway to be hopeless. Again some of them resented the “butting in” of outsiders into what they have come to believe are their special preserves.

In a blanket ballot such as was voted on in Illinois with seven different party columns and hundreds of candidates, the clerical work alone was enormous, the more so as most of the judges and clerks of election were not trained to work of this kind. In most of the polling places it took all night and in some cases most of the next day to complete their task.

Many Chicago Single Taxers were not in favor of political action. They undoubtedly did not vote. Again many have formed other political connections. Others, too, were influenced by their bread and butter in one way or another. Despite it all there are a few faithful workers who are determined to carry on the work and are not dismayed.

W. J. LEARY, State Chairman

## Michigan

THE Single Tax vote in Michigan was small, but readers of the REVIEW must remember that no campaigning was carried on. We were prevented from making any organized effort by lack of funds.

The overwhelming feature of the election was the determination of the electors to repudiate the Democratic party. The merits of a principle which they felt could not possibly win at this time might interest the voters, but could not induce them to lay aside their partisan preferences and their

determination to repudiate the Democratic party in the most effective way in which this could be done.

The encouraging features of the situation are these: First, the disappointment with the Democratic party is so great and so recent that most of those who deserted the party and voted the Republican ticket for perhaps the first time will hesitate long before returning to the old discredited organization.

Second, most of those who voted for Harding, whatever their previous political affiliations, openly disavowed any particular affection or admiration for either the candidate or party, and they will not hesitate to leave it when cause for serious dissatisfaction arises.

Third, the conditions existing under our present economic system will inevitably defy the attempt of any party to remedy them without a fundamental change in the system and the Republican party, economically ignorant and incapable of intelligent effort to remedy conditions, and absolutely controlled by those whose interests in retaining their grasp on natural resources, will fail as surely as has the Democratic party to satisfy the hopes and aspirations of the awakening and thinking part of the electorate.

Fourth, and most important, is the unexpectedly favorable attitude toward the Single Tax doctrine displayed by many of the farmers who could be reached during the campaign. The idea that the farmers were practically a unit in their opposition to the Single Tax doctrine is now shown to be emphatically not true, in Michigan at least. It is true that a few are in economic ignorance, but it is equally true that when it is presented a surprisingly large percentage gladly receive the truth; and while for reasons previously given the result at the polls could not be shown at this time when the reaction from Republicanism comes, as come it must, the Single Tax party must be actively at work in the political field, ready to reap the harvest.

RAY ROBSON, State Chairman.

## Ohio

SOME of us who have been doing Single Tax educational work for years have now decided to "keep tabs" on ourselves. We are going to set definite work in front of us and carefully estimate what is actually accomplished. We have discovered that we were not true to ourselves when we could only count a few hours actually devoted to educational work. We used to think that when a man or woman said, "Yes, I agree with you; I am a Single Taxer," that we had actually done something for the Single Tax. Last Fall we asked them to vote for it. Then we discovered that they would not take the first step toward getting it.

We have resolved that henceforth we will devote one hundred hours per year to the Single Tax Party. This will not include the time spent going to and from work, or thinking, or attending nice little glad hand meetings, or reading Single Tax literature.

There are only a few of us so far, and I have been selected

official time-keeper of construction work in Ohio. We are taking the idea seriously and giving out jobs and keeping track of the results.

Send in your name if you are a voter in Ohio to my address at 314 Kirby Building. We received votes in nearly every county in Ohio. Why should there not be an organizer in every county? JAMES B. LINDSAY.

## Oregon

FOLLOWING is the new measure which the Single Taxers of Oregon will submit provided they get the necessary signatures. This will be done no matter what the Legislature does this Winter.

Section 1 of article IX of the Constitution of the State of Oregon shall be and hereby is amended to read as follows:

SECTION 1. From July 1, 1923, to and until July 1, 1927, all revenues necessary for the maintenance of State, county, municipal and district government shall be raised by a tax on the value of land, irrespective of improvements in or on it, and thereafter the full rental value of land, irrespective of improvements, shall be taken in lieu of all other taxes for the maintenance of government, and for such other purposes as the people may direct. All provisions of the Constitution and Laws of Oregon in conflict with this section are hereby abrogated and repealed in so far as they conflict herewith, and this section is self executing.

The election just closed, has revealed that the greatest Single Tax strength is on the Pacific coast, Oregon and Washington leading. Nearly four hundred thousand votes having been cast in all. Washington gave birth to a new party; its leading plank was straight Single Tax. It came in second place as a party, polling 125,000 votes, and was but three months old.

Washington has not the initiative and referendum for Constitutional amendments, but only for statutory enactments. So they must rely on a political party first to get the political democracy Oregon now has, and has had for years.

Oregon polled 37,280 votes against 138,500, two hundred thousand not voting. A majority voting on an amendment makes it effective. Thus, fifty thousand more votes are required in Oregon to carry the amendment. But twenty-six hundred dollars was spent in the last campaign in Oregon covering a campaign of two years. It is one third the size of California in population, and its population is more compact. One county was carried. This county was nearest the seat of propaganda activities, and thus is shown that education will carry the rest of the State. Oregon presents a unique situation. If we can succeed in carrying Oregon the whole coast is won. For it was the Oregon campaign that brought Washington into line for pure Single Tax, and it is to Oregon Washington is looking for leadership.

In the Spring Mr. J. R. Hermann will make a trip east. He will make appointments for lectures, and can be addressed at 316 Stock Exchange Building, Portland Oregon.

F. D.