

Glaziers, Locals 10 and 90 International Cigarmakers, Brassworkers L. A. 2,291, Branch 6 Whitestone Association Marbleworkers, Tin and Sheet-iron Workers, Eccentric Engineers No. 6, Bookbinders Union and Progressive Varnishers. Isaac Bennet, representing International Cigar Makers No. 90, who was a Socialist, suggested that the best plan would be for the convention to hand itself over to the Socialist Labor Party. In reply to this, Mr. Salisbury, representing the People's Party, said that the mountain did not go to Mahomet, and the best thing that the Socialists could do was, therefore, to send delegates to the convention, as the People's Party had done. There were a great many opinions given and considerable discussion held over the plan of organization. Finally, the meeting elected permanent officers with the exception of chairman and vice-chairman, which offices will be filled by election at each meeting. John J. Kenealy was elected temporary chairman and Isaac Bennet vice-chairman, Edward Thimme recording secretary, James S. O'Brien corresponding secretary, J. B. Waldron financial secretary and Richard Patterson treasurer. After a discussion on the question of finances the meeting adjourned.

The Club promotes Delaware campaign and opens subscription in its aid. Independence Day celebration held in the north plaza of Union Square for which purpose the Club was granted the band stand. Meetings inaugurated on Wednesday evenings in Abingdon Square. Club appoints a committee authorizing it to prepare a Single Tax song book. Progress and Poverty class meets every Friday evening during the Winter. The City Club, through its president urged to join in demand that vacant land be assessed on a par with improved land. Whidden Graham, W. B. Scott, Dr. M. M. Miller, Wesley E. Barker and Simon Levy elected members of the Club. The Club takes favorable action on the Pingree vacant lot farm policy.

December 26th Lawson Purdy was elected president of the Club.

(To be continued.)

THE INCOME TAX.

(For the Review).

By E. J. SHRIVER.

It has always been a mystery to me that so many Single Taxers should accept the principle of an income tax with approval. Based as it is on the theory of taking from the individual in proportion to what he has, irrespective of how he gets it, not in proportion to what service he receives from government or what privilege he may enjoy, it is open to every objection that there is against personal property taxation, which all Single Taxers oppose; and to the additional objection that it is a direct penalty upon productive enterprise, even though it may not to an effective degree operate to discourage production.

That this is not a purely theoretical proposition may be seen when we consider that under modern conditions there are numerous railroad and bank presidents who receive salaries of \$50,000 and upward which they legitimately earn by the highest type of productive energy, of great benefit to the public at large, and who under our new law must surrender from two to five per cent. to the public treasury, not for any benefit or privilege that they enjoy at the expense of other citizens, but solely because of their superior ability which does not belong to the community at all; while the vulture-like harpies whom we see clustering around our real estate exchanges, speculating upon the public need and obstructing the use of land, will, in the majority of cases, not have to pay more than one per cent. income tax and on their purely speculative transactions, probably nothing at all. Indeed, so far as one can tell from the bewildering text of the law, it would appear that profits on land values would go scot free, so long as the land is not used, but that to the extent that it is improved and used to its best purpose, it will be penalized accordingly; quite in accordance with long established British traditions.

It is these British traditions, by the way, to which much of the appeal has been made in behalf of the income tax and of the machinery for collecting it which we are adopting; and while this may be a valid argument for the benighted who have not grasped the Single Tax gospel, it certainly should not be sufficient for Single Taxers; for the simple reason that the income tax system abroad is merely one of those insidious methods of loading taxation on earned incomes for the relief of unearned ones; in other words, upon production rather than upon privilege.

There are just two arguments that I have ever heard submitted for the income tax from a Single Tax standpoint. One of these is that it is a rough and ready sort of way of getting back at the predatory class, because most large incomes are unearned anyway; the other, that it will serve as an object lesson of the injustice and inequity of anything but a tax upon land values. As to the first, it is sufficient to say that two wrongs never made a right. As to the other, somewhat analogous to the fallacious argument usually attributed to General Grant, that the way to get a bad law repealed is to enforce it—a result that never happens, chiefly because fresh evasions are so much easier than repeals—the resentment against the income tax when it once comes into operation, is most likely to be among the classes to whom it is hardest to show that they would be benefited by taxes on privilege. The real plutocrats, whom it is sought to reach by the progressive tax, will, of course, find various means of evasion to some extent, but apart from this, the income tax will be a far lighter burden for them than the other. The people who will have to pay on from \$3,000 or \$4,000 to \$10,000 will be very difficult to convince, however, that they are better off by partial relief from indirect taxation and the substitution of a direct tax. The immediate effect of the reduction of the tariff and widening of the free list, will not be so observable in the cheapening of goods as in the stimulating of industry; and the middle class who will pay the 1 per cent. income will be the last to reap the benefit of this; the priv-

42 POLICE INTERFERENCE WITH SINGLE TAX MEETINGS.

ileged classes being the first, and those who pay no tax at all the next to follow. So that this class are very likely to be saddled with the new burden and yet not enjoy at once the corresponding relief from the old ones. The bungling and confused way in which the law has been prepared, the difficulty of determining just what an income is and just what is liable, for a person who does not receive enough income to employ skilled lawyers to interpret it for him, is not going to create any increase of sentiment in favor of direct taxation among this class.

On top of all this, for the purpose of national taxation, we have the disheartening condition that such sentiment as might have been mustered in favor of removing taxes upon industry has been frittered away on a constitutional amendment providing only for the narrowest form of income tax; and as such amendments are always difficult to carry through, an additional argument is thus afforded to those who oppose real progress, to say that broader measures are unnecessary.

POLICE INTERFERENCE WITH SINGLE TAX MEETINGS.

(For the Review)

By JOSEPH H. FINK.

In 1908 the New York police undertook to stop street corner meetings at 125th Street and 7th Avenue. The method of procedure was to ask the speaker for his permit. On being informed that none was needed, the police officer would direct the speaker to go with him to the station house.

At the station he would be advised that meetings could not be held without a permit and that permits would have to be procured at Police Headquarters.

At Headquarters we were told that no permits would be issued. They knew very well that a permit was not required; their purpose was to tire us out, but a Single Taxer who is willing to tell his story does not allow such trifles to stand in his way. After many discussions with police officers we decided to make them show their hand. The police captain informed the writer that he had received orders from Chief Inspector Moses Cortwright to stop all street/ corner meetings and that he intended to do so until further orders.

Mr. F. C. Leubuscher, President of the Manhattan Single Tax Club, called on the Chief Inspector and wanted to know by what right, under the law, street corner meetings were being stopped by the police. The inspector replied that the charter gave him the right, but Mr. Leubuscher, who is a lawyer, knew better. The inspector not being able to point out the section which gave him the alleged power to stop free speech, made another guess. He then