Pre 36

The Moral Purport of the Single Tax

BY
SOLOMON SOLIS COHEN, M. D.
Philadelphia, Pa.

An Address delivered at the Jefferson Birthday Celebration, Academy of Music, Philadelphia, April 12, 1895.

Published by the NATIONAL SINGLE TAX LEAGUE

MATELIBRARY ALBANY

1460851

The Moral Purport of the Single Tax

EN AND WOMEN: Lovers of Freedom—who have gathered here to honor the memory of one who has been called the "Father of American Liberties," by resolving to carry to completion his yet unfinished work—it is in a spirit of solemnity that I join in this sacred celebration*. A sacred celebration, because when men assemble to testify their devotion to the rights of man, the theatre becomes a temple of God; the platform an altar of truth.

The message of truth proclaimed this evening is not new or strange. It is old as creation; familiar as the light of heaven. It has been sung by the poets in every tongue, taught by the philosophers of every nation, inscribed in the sacred books of every religion. In every age, in every clime, it has found its prophets and its martyrs. It was voiced in ancient Palestine when Malachi exclaimed: "Have we not all one Father, hath not the One God created us? How, then, can we deal deceitfully, brother with brother, profaning the covenant of our fathers!" It was re-echoed in modern America when John Brown, being led out to die a disgraceful death upon the gallows,

". . . . stooped between the jeering ranks, And kissed the negro child."

The prophet of Jerusalem, the martyr of Harper's Ferry "lie mouldering in the grave, but their souls"—the truths they taught in life and death—"go marching on." It is to range ourselves under the banner of those great truths that we have come hither tonight.

^{*} The meeting was on Friday evening—the Jewish Sabbath, which the speaker tries to observe.

4 THE MORAL PURPORT OF THE SINGLE TAX.

Changes in environment and in methods of thought—advances in knowledge and in power over the elements of nature—increasing complexity of social organization—have made it necessary that old principles should be re-stated in new forms and applied anew to existing conditions; but the essential unity of the truth remains. If we speak of "the Single Tax," it is to present, under the guise of an economic and fiscal doctrine, the fundamental truth of human brotherhood; and the movement in which we are engaged, taking the form of a scheme of taxation, is in reality one of the later stages in the development of freedom within the social environment. With its accomplishment there will begin a new era in the possibilities of human progress.

In the development of liberty in the United States up to the present day there may be distinguished four well-defined stages. First was that of struggle for religious liberty, for freedom of thought—heroes of which were Roger Williams, William Penn, James Oglethorpe and Thomas Paine. Next came the struggle for political liberty, carried on by Hancock, Adams, and Henry, Franklin, Washington, and Jefferson, and their associates. Then began the struggle for the abolition of negro slavery, forever associated with the names of Garrison, and Whittier, and Phillips, and Lucretia Mott, and John Brown, and Abraham Lincoln.

Now we have entered upon the fourth stage: That of the struggle for the freedom of the land—or, more broadly, for economic freedom—whereof the great leader is Henry George*. Religious liberty was won through much suffering; political independence and the abolition of cotton field slavery were the victories of war; but the movement for the freedom of

^{*} Mr. George was upon the platform, and his name did not need mention. A storm of applause indicated the recognition of the speaker's intent.

the land is essentially a peaceful agitation, and the fruit thereof will be enduring peace.

Upon the surface, the Single Tax is a measure of financial reform—a device for the simpler administration of government and the more secure collection of its revenues; and to many, this fiscal aspect of the question appeals most strongly. Yet the least of the merits of the Single Tax is its great fiscal merit. It was from the moral, not from the fiscal, side that Mr. George approached the study of the relations between man and the earth.

In saying this, I have no desire to belittle fiscal questions. American liberties, as we know them, American institutions, as we love them, had their origin in a question of taxation, and the speeches and writings of the founders of our nation deal largely with the philosophic and economic grounds of the right to impose taxes. Yet—after all—it was the question of RIGHT that was agitated.

The doctrine of the American Revolution, that "governments derive their just powers from the consent of the governed," and that taxation cannot rightfully be imposed unless those upon whom the burdens are to fall give consent through their representatives, found one form of expression in the declaration of the Bill of Rights that "private property shall not be taken for public use save by due process of law and upon just compensation." Single Tax men would add to this declaration its necessary corollary and complement; namely: That public property shall not be taken for private use except by due process of law and upon just compensation.

We are sometimes misrepresented as opponents of property rights and enemies to orderly government. On the contrary, we are the most ardent defenders of the rights of property and we advocate that system of government which will best 6

conserve social order; a government whose sole function, apart from certain necessary public works, is the establishment and preservation of justice—or, as it is sometimes put, "to keep the peace." (Without peace there is no justice; without justice there is no peace.)

We declare that the basis of the right of property is the labor expended upon the object held as property, or given in exchange therefor; that this right flows naturally and necessarily from the right of every man to himself; to deny which, is to deny his liberty; and to deny his liberty, is to deny his life. Finding thus a secure foundation for property rights in the right to life and freedom innate in every human being, we hold as a necessary consequence that no man and no class of men may rightfully extort tribute from others-taking their property or earnings without just compensation; for to take property is to take labor, and to take labor by compulsion, or without just compensation, is to take liberty and life. We hold, with equal necessity of logic, that even the State, be it monarchy or democracy, has no right (save for self-defense in emergency, to take from any one by taxation, direct or indirect, any part of the earnings of his labor; for not only no other man, but not all other men together, may rightfully deprive any unoffending person of his liberty or his life.

But the right of every man to life and liberty is conditioned by the equal right of all other men; and to conserve equitable relations between man and man, between the community and the individual, government is necessary. Government implies administration, and administration involves expenses.

Government, the State, must therefore have a source of revenue. That source of revenue we logically find in a value that is created by the same conditions that give rise to the State; namely, the existence of men collectively, the establish-

ment of communities. This value is that which is termed "land value" or "economic ground rent."

Thus, side by side with the doctrine that the State may not rightfully take any man's property against his consent or without just payment, we hold that no man has a right to seize and convert to his private gain that value which belongs to all men—in other words, to the community, to the State. We assert further, that no lapse of time and no number of conveyances can give property rights to an individual, as against the State, in that which was in the first instance wrongfully acquired; and thus it is that we deny the right to make the land, which belongs to all, the private property of some. Its value, being of communal creation, is a public property; and for its private use adequate compensation in ground rent must be given to the State. The simplest way to collect the public ground rent is by a tax upon land values; and hence arises the single just tax.*

This, then, is the fiscal morality—the political equity—the administrative simplicity—the justice of the Single Tax. Its adoption would encourage industry, by relieving it of unjust burdens; would prevent monopolies, by slaying the parent of monopoly—through its opening of the land and all natural resources to all men upon equal terms; would purify, as well as simplify, government, through the abolition of privilege and of the corruption that privilege always entails.

^{*} It is in reality not a tax at all. Taxes are, as the common language well implies, "exactions" and "impositions." Ground rent, however, is justly due to the public treasury, and does not in morals or equity belong to a landlord who collects it from a user of ground; nor to a user, who retains it as ground "owner." To take it for public purposes is not an exaction, but an act of justice. It is just payment for private use of public property. Hence we say the Single Tax doctrine is thus expressed: "Abolish taxes. Communalize ground rent."

But there is another, a deeper, problem underlying the questions of the security of property rights, public and private, of the maintenance of social order, of the increase of material prosperity, and of the collection of revenue for the administration of government; that solemn and sacred problem which in all ages has engaged the hearts and souls of the noblest thinkers—the problem of the meaning and purpose of human life. The single tax is advocated as a means, the only means, to secure an equitable distribution of wealth; but the question of the distribution of wealth is of importance only because in it is involved the question of the possibility of the higher development of individual men and the ultimate uplifting of the race of man.

We read in the Old Book that some of us revere as a source of truth, that the Creator formed man in His own image, breathing into him "a living soul." It is the divine essence in man, the living soul, the breath of the Creator, that gives human life its dignity and importance. I know that among savages, among the nations of classic antiquity—yes, even in our own day in the great military nations of Europe, like Russia and Germany-human life has been, and is, counted cheap when weighed against the gratification of savage lusts, the brute delight of gladiatorial shows or the glory of that form of robbery which we call conquest. But the tendency of history is more and more to bring into prominence the worth of human life; more and more to invest with dignity the image of the Creator; and to make life the better worth living by enlarging the methods and the opportunities for the exercise of the faculties of the intellect in arts and sciences, and the development of the qualities of the soul in the higher forms of social intercourse.

But man has an animal as well as a moral nature, and the law of his being requires that his animal wants shall be satisfied—that the great problem of nutrition shall be solved—before the capacities of his mind and the possibilities of his soul are given scope.

Men must be fed and clothed and sheltered before they can wrestle with nature to extort her secrets: before they can create art or literature; before they can strive to serve God by serving their fellows. And whence are to come their food, their shelter and their clothing-whence are they to derive the materials whereon by the exertion of their divine part, the creative instinct, they may produce beautiful objects for the delectation of the senses? In what sphere are they to exert the Godgiven faculty for loving and serving their fellows? The materials for man's nourishment come from the earth: the materials for his artistic creations come from the earth; and the possibilities of his service to his fellows exist not in some future ethereal Paradise, but here and now upon the earth. His whole existence, all his development, the use of all his faculties of body and of mind-ves, the very possibility of the birth of his soul-depend upon his unimpeded access to the earth that is his abiding place and his heritage.

Those who believe in the continuity of history, who discern "in the course of human events" the overruling hand of a Providence that guides men and nations unto better things, see no mere coincidence in the inscription placed about the mouth of the bell that on July 4, 1776, "proclaimed liberty throughout all the land unto all the inhabitants thereof." Connecting our time, our civilization, our political institutions with the words and work and faith of those great men of old who believed themselves directly inspired of God to teach the way of right and truth, it found a worthy parallel in the words of Jefferson, made, with all the solemn sanction of the forms of law, the foundation stones of the structure of our American Republic: "That all men are created equal and endowed by

their Creator with unalienable right to life and liberty and the pursuit of happiness."

Have we fulfilled the pledge made when that declaration of human equality and human rights was uttered to the world? Do we secure to all men their rightful opportunity? Alas, the bell is cracked!

How shall a man enjoy the "unalienable right to life," if he be denied just access to the only support of life—that earth of whose dust his body has been formed? How shall a man enjoy "liberty" if he must beg the favor of a master before he can exert his labor upon the land wherefrom his sustenance is to be won? How shall he dream to "pursue happiness" if his sole thought by day and his ever-present dread by night must be the danger that the favor by which he employs his breadwinning powers may be withdrawn and leave him succorless?

Shall charity, then, come to his aid? There is no greater evil than the charity that excuses the denial of justice!

The right to the higher life belongs not to the few only, but to all; but unless the land, from which all must by the exercise of their labor win their subsistence, is made equally accessible to all—unless conditions are so adjusted that, in the words of Proverbs, "the benefits of the land shall be for all"—some must forever labor for the benefit of others. The many must forever sink in misery that the few may live in comfort. Poetry and art and the great moral sentiments that uplift man forever above and beyond the beast, must remain sealed books to the masses for whom life's only message is: "Toil today, in order that you may return to toil tomorrow!"

Mr. George has been called a visionary because he beholds as a result of the fiscal reform he advocates, the abolition of involuntary poverty and of all the misery and vice and crime

that are the result of poverty and ignorance. Thank God for such visionaries! It may be that the vision of the prophet pierces further than the dull eyes of the critics can easily follow. It may be that standing upon Pisgah he beholds all the glory of the promised land, where they can see only the rivers that must be crossed, the mountains that must be climbed, the giants that must be overthrown, before the vision is fulfilled. Yet, is his none the less the true vision of things eternal, theirs but the distorted image of things passing. Current teachings regard present inequalities of social conditions, with attendant warring of classes, oppression of the weak by the strong, and hatred of the poor for the rich, as inevitable. But we who hold to the doctrine of equal opportunity believe that the largest part of the misery and crime that the world suffers today is the result of a removable cause; and we seek to remove that cause. The cause is the conversion of the bounties of nature, the provision made by a kind Father for all his children, to the benefit of a few; and it can be removed by freeing the land from tribute, by means of the Single Tax.

It is the tribute extorted from both capital and labor by private land ownership that gives rise to business depression, to strikes and lockouts. It is this tribute that makes slaves of the bulk of the landless, and afflicts them with all the vices and meannesses of slavery. It is this tribute that causes the gross inequalities in men's opportunities to develop their lives and powers, and thus gives rise to that envious hatred and discontent, that blind resentment against an injustice felt but not understood, which has more than once, even in America, been manifested by violence—and that may, one day, overturn society.

Under the Single Tax, with its virtual abolition of private land-owning, the worst of these inequalities would be removed. "Human nature would not be suddenly changed," it is true,

12 THE MORAL PURPORT OF THE SINGLE TAX.

but the environment would become more favorable for the evolution of its best qualities; for the progressive change that prophets have foretold and heroes and martyrs have foreshadowed. Animal wants would be more easily satisfied, the powers of mind and soul more readily developed. Classes would cease to contend on sordid issues. The rich would not vex the poor, nor would the poor have just cause to hate the rich; for every one would be secured in the possession of the fruits of his labor.

Labor and capital would learn that their interests are one, that neither can prosper without the other. Justice would become the chief corner-stone of the social edifice, and peace and love would be its pillars. "Life and liberty" would be the possession of all, and "the pursuit of happiness" be something more than a phrase.

If this be but a dreamer's vision, yet is one the better for having beheld it; yet is one the happier for having hoped it; yet may one be the nobler for having worked for it!