

income taxes without taxing the poor man's dinner pail and the poor woman's market basket. Let the rich, suffering from excessive imposts on incomes, help Representative Keller's revenue bills and they will at once save themselves and benefit their country.

The country should be grateful to the so-called agricultural block in Congress, which has stood across the path of those who would compel the poor of the country to pay the cost of a war, which, whatever its other consequences, has further concentrated wealth, and enriched holders of special privileges and raised the greatest crop of war millionaires that the world has ever seen. The nation needs, in high places, to tide over the coming years, genuine tax experts and not taxidermists, whose sole qualification for their posts is their experience in skinning the poor.

## Tax Reform in Congress

TWO very significant speeches dealing with federal taxation were made during the present Congress—one by the Honorable Oscar E. Keller, of Minnesota, on "Taking the Taxes Off Industry," and the other by the Honorable Florian Lampert, of Wisconsin, on "Reducing the Farmers' Taxes." They are admirable compendiums of the utilitarian arguments for the taxation of land values as a substitute for the taxes which now press so heavily upon industry and enterprise. As copies of these speeches can be had by merely addressing either of the gentlemen named, readers of the REVIEW could not do better propaganda work than by sending Congressmen Keller and Lampert the names of such persons as they may wish to receive copies of these speeches. They are very carefully prepared, well supported by statistics, and cannot fail to influence anyone who reads them with an open mind. It is worth noting that Representative Lampert is a member of the Republican party, while Congressman Keller, elected to the 66th Congress as an Independent, was re-elected to the 77th Congress as a Republican. These facts tend to confirm the impression which many people have long entertained that on the question of taxation we are as likely to find support on one side of the House as the other. We feel justified in urging our readers to write to the representatives of the districts in which they reside to support the following bills: H. R. 6767; H. R. 6768; H. R. 6769; H. R. 6773.

## A Helpful Foe

RECENTLY a Farm Mortgage Bankers Convention was held somewhere in the United States. This much we know from the remarks of a Canadian delegate. *The United States Investor*, which published the proceedings, does not state its whereabouts. Its habitat is unimportant. Its soul goes marching on—or rather its pocketbook. The pages are adorned by portraits of the officers and speakers of the convention. The composite effect of their countenances is one of benevolent canniness.

They invited our old friend, whose departure into what

seemed oblivion we had long mourned, Leslie M. Shaw, once Secretary of the Treasury under Roosevelt, to speak on "Sane Taxation vs. the Single Tax." From this circumstance we may infer that what they were seeking was not information but vituperation. They got it, and liked it so well that they gave him another chance to unveil his mind at the closing banquet. Economically it was an indecent exposure. Every movement for social betterment which had thrust itself on a somewhat impervious mind was made the subject of ridicule. England, he declared had nearly put herself "out of the running by giving labor everything it asked for during the war," but "what did Germany do? Stood them up in line and shot them." Hence "Germany occupied the most favorable position in Europe today because without any nonsense they have gone to work 12 to 14 hours a day. Wages? No matter about wages" and so on, world without end. Even the so-called "Welfare Department" of the Federal Government, pledged by his own party, came in for the bitter denunciation of the Iowa Thersites. And this man was twice Governor of Iowa and was appointed by Roosevelt, Secretary of the Treasury of the United States!

Surely the Single Tax could hope for no better fate than denunciation and ridicule from such lips. If causes are ever loved for the enemies they make, the Single Tax deserves a large measure of such affection.

It seems hardly worth while to deal at length with the arguments of such a man against the Single Tax theory. He showed his inability to understand the difference between selling value and real land value, seeming to believe that the taxation of land values would destroy land value, instead of merely eliminating selling value. From this contention he proceeded to the "reductio ad absurdum" that if Single Tax exempted all improvements and wealth from taxation, and at the same time annihilated land value, there could be no revenue at all and hence anarchy and chaos would ensue. He warned his credulous auditors that, under such a policy, sixty billions of land values on which they (his hearers) had lent ten billions of dollars would vanish into thin air and then, what would the mortgage holders do? And more in this strain. . . .

So much for insane taxation known as Single Tax, sincere, but brainless and mistaken! With what a relief he turned to sing anthems to that eminent example of sane taxation—the tariff. Study this gem which though divorced from its context fairly represents his views. "I do not care half as much what the farmer pays for his coat as I do that the farmer shall grow the wool and the cotton and feed the men that make the coat. That is the issue. That is *sane taxation*." The sanest taxation of all according to Leslie is the sales tax. After this statement the word "applause" appears in parenthesis. "A sales tax in my judgment is the sanest tax, because it is the most equitable, the simplest, the easiest collected, and in addition will yield the most revenue."

Perhaps we owe our readers an apology for inflicting all