

of American citizens. *And it would automatically include the Single Tax as its first objective.*

There is nothing in the proposed society to militate against the activities of any other Single Tax organization such as the Henry George School. There is more work awaiting us than all the societies together can accomplish, and we can cooperate with increased efficiency and better results for all. Recruits to this society will be interested in the schools which can give them a deeper insight, and all Single Taxers will find in the society the machinery by which they can put their enthusiasm to work. There is no good reason why any Single Taxer should not be a member of the society.

I suggest that Single Taxers solicit their friends to join, and thus start by individual work. When our numbers are sufficient we can collect the funds necessary for mass meetings, press campaigns, radio, and lectures to such groups as manufacturers' associations, merchants, and civic groups. A good speaker might even hope to induce some of these groups to join in a body, as the only way in which they could ever hope to secure the benefits for which they have come together.

The reader is asked to suggest a name for the society, a name which will not label us as a brand of land reformers or tax reformers, but which will attract those who still believe in human liberty and in the right of men to live their own lives and to own what they have worked for.

I should be glad to hear from those who feel that there is room for such a society, and who would help in forming it.*

* Mr. Foley's address is 88-25 173d Street, Jamaica, L. I., N. Y.

Single Tax—A Misnomer

BY GEORGE C. WINNE

WHAT is the goal of the followers of Henry George? It is to spread his gospel of abolishing taxes in order to create equal opportunity. Do the words "Single Tax" suggest such an inspiring message? What greater virtue has a Single Tax over the present system of multiple taxes? Does not the thought of a tax produce resentment, a thing to be avoided, shunned, curtailed or reduced? It is an odious thing. Does the term "Single Tax" give a true description of a great social advance for equal opportunity, a great step forward, to eliminate undeserved poverty, from which flow so many social ills? How can those who are uninformed feel an inspirational impulse when we suggest a Single Tax? To many, a Single Tax suggests another fiscal innovation, which may be heavier and more burdensome than a diversified form of taxation.

Can we say the community-made rental value is a tax? If I earn a certain compensation, can it be considered a tax? If a group of people, which we may choose to call a "community" earn a certain compensation from one member of the community, can it be considered a tax? A person who has paid a rental for occupying a certain plot of land is only paying that rental because other persons also desire the opportunity to occupy the same plot of ground. If one or more persons would not compete for the privilege of occupying a certain plot of ground, it would not have a rental value. It is only the presence of people competing for that privilege that will give the land a rental value.

We may define a tax as "a charge or pecuniary burden laid upon persons or property for public purposes; a forced contribution of wealth to meet the public needs of government" That which we strive for is foreign to that purpose. We are not endeavoring to meet the needs of the government. We are endeavoring to meet the needs of the individual. The desire of the individual is to have equal opportunity.

We do not suggest making a forced contribution. Why then should we place our philosophy in an improper classification? If it is not a tax, why should we call it a tax? Our doctrine has

none of the characteristics of a tax. Our principle is to abolish taxes, retaining not even a Single Tax.

Taking the full community-made rental value for community purposes is not an idealistic theory, but a realization of a means whereby an equal opportunity may be granted to man to use natural resources for the satisfaction of his desires. In order for man to satisfy his desires he will be obliged to apply his mental and physical labor to reduce a certain portion of natural resources to possession or to further advance that which someone has reduced to possession. What does he have to pay for the privilege of reducing a certain portion of nature's resources to possession? Only that which he individually has not created, but which he has collectively created with other men. The presence of a society of men has created markets and exchanges, not any individual man. The competitive rental-value of the use of a certain plot of ground may be readily determined by the mere competition for the privilege to use it.

So let us strive for the abolition of all taxes. It sounds good. It has a sales appeal. It will gain adherents. It is a truer characterization of that for which we strive.

BOOK REVIEWS

FINANCING ECONOMIC SECURITY IN THE UNITED STATES

BY WILLIAM WITHERS

Columbia University Press, New York City. 210 pp. Price \$2.75.

This volume, by an Economics Professor at Queens College, attempts to survey the problem of economic security in the United States. Its publication could be justified only if it were written with special skill (and it is), with fresh intelligence, and with a sound interpretation of the problem of relief.

In a circular accompanying the book, we learn that another Assistant Professor of Economics, at Columbia University, considers the book "illuminating," and believes that the author "carries his erudition lightly and has written a refreshingly clear and lucid book."

As a factual account of the sorry mess called Federal Relief, Professor Withers treats the subject with reasonable thoroughness. As a study of the causes and cure of the problem, the book is barren and of little value. This is particularly true because of the inexcusable failure of Professor Withers to enlighten his readers on the basic principles of taxation and the profound influence they exert on the problem of unemployment and insecurity. The question arises: can we expect a Professor of Political Economy to give us light, when he himself is in darkness?

Cautiously, he informs us that unemployment is the main cause of economic insecurity. He writes (p. 4):

"In the depths of the depression in the early thirties, probably from fourteen to seventeen million Americans, about one-third of the working population, were unemployed. Even in 1937, when business conditions had markedly improved, unemployment was still estimated at from seven to nine million."

This reviewer would pause here to make a few important observations. For instance, how has the Federal Government attempted to cope with a problem of such magnitude? Has it sought to ascertain the *cause* of unemployment? Has it any conception of what unemployment really is? Has it ever considered why the Pilgrims who landed here in 1620 never suffered such a problem? Or why savages, today, in darkest Africa know no such problem?

The Federal Government has spent over twenty-five billion dollars since 1930 in its vain efforts to solve the problem.

With what results?

Along with the unsolved employment problem, we are now suffering: