

### *Shifting the American Tax Burden*

IN THE UNITED STATES, during the last half century, there has been an organized campaign on the part of special interests deliberately designed to shift the burden of taxation for their own relief and place it on the shoulders of other classes in the community. The relief is aimed in the interest of those who enjoy incomes from mere possession of property and it is to be attained by throwing the costs of government upon all others who have to gain their living by continuous work of hand and brain. These latter are made to bear all those forms of "non-property" taxes which ingenuity can devise to enforce payment out of the proceeds of individual industry, trade and enterprise; the "non-property" taxes, so-called, including taxes on earned incomes, on gross receipts, on sales, on motor fuel and on transport, on supply of goods and performance of services, other indirect taxation and last but not least the American tariff.

Those who depend for their incomes on wages or on the indirect wages known as interest can profit only by assisting production; the persistent efforts of such people to remain employed or to keep their capital in use show how they realize this. But land alone produces nothing; rent arises only from the presence of people and their increasing demand for sites and resources, not from any productive effort on the part of the title-holder. The only way in which the title-holders, as mere owners, can secure and maintain their incomes is not by producing or adding to the general stock of wealth, but by controlling the revenue system so that the impact of taxation is diverted away from income derived from rent. In fact, those of them who are jealous of their privileges work at this intensively; by social, economic, educational and political methods they create an atmosphere of confusion on the subject of taxation and this favors the retention of a multiplicity of taxes as part of a "spread the tax base" policy.

The political scheme which applies a knowledge of economic science to safeguard the privilege of enjoying income from mere possession of title to land, whereas income arising through labor shall be mulcted, is shamefully simple. It consists in having a large part of total public expenditure, such as for road-building and upkeep, school support, health and what may be called welfare services borne out of state and federal, instead of local, taxation.

NOAH D. ALPER

*St. Louis, Mo.*