

from a huddle and muddle to tack up an edict—tacking a tax onto taxes—prominently and publicly where all and sundry may read as they run to pay their income penalties.

After amputating the Gordian knot of legal verbiage we are able to learn that if you were guilty of netting eight hundred dollars during the last fizzle year, the statutory handicappers send you a bill in the sum of \$12; and upon this \$12 tax there is taxed a tax of 10 per cent which—according to Einstein's theory of relativity, in amendment of and in addition to section nine of the recipe for clam fritters—amounts to four shillings and tenpence, par value.

The tax of \$12 on your \$800 net serves you rightly for being "able to pay"; whilst the 10 per cent tax on your \$12 tax is a second warning which should be sufficient if you are wise.

This new statute was working slicker'n goose-grease until someone discovered that Section 5 provides that "Section 2 shall apply only to property or interests therein passing or accruing upon the death of persons who die in the calendar year nineteen hundred and thirty-seven."

Widder Hen Pecker, who lives "daown the rud a piece," filed a writ of hokus-pokus setting forth that her late husband Hen died in the fizzle year 1936-37 and that the calendar year of this danged Act didn't fit him no-how and that, without prejudice to her case, she haint had no calendar since Hen's insurance policy ran out.

Civic leaders now anticipate grave complications. The widder is a fighter but what of the rest of the Bay State suckers. Ever since the Civil War they have paid tax upon tax and then some. Culture raised from the clod or any other source has made them think that they are thinkers. Maybe, but not on the subject of taxes which they pay according to their ability, every year meekly and unquestioningly. Yet there are a few who have remonstrated and tried to convince the rest that the rule of "ability to pay" should give way to that of "benefits received." Sounds like common sense but such "cranks" hardly get a hearing. Pay only a single tax on land values? Never! So, as their forefathers did, they pay taxes on everything according to the tax bill and continue to drive both brains and industry out of the state.

LOOKING BACKWARD TO THE GOOD OLD TIMES

It was January, 1852.

The *London Times* felt constrained to commit its annual summary to the record. The *Times* felt at peace with the world inasmuch as a few minor incidents such as famine, fever and emigration having wiped out 2,000,000 Irish producers of wealth for absentee British landlords—a British colony in South Africa getting onery with the Motherland—over-due reforms in the courts—"a disagreeable and unaccountable incident" (no further

explained) with the United States—were climaxed by the repeal of a "barbarous tax" on windows, thereby balancing all losses and gains and prompting the *Times* to announce that the year 1851 "has just quietly expired."

Quiet expirations are a blessing.

Dying in silence is the last act of fortitude ever displayed by man, woman, child, bird, beast or fish.

When a barbarous tax expires it is time, indeed, for great rejoicing—until the same tax under a new name slips in to fill the revenue gap.

The years, however, have a way of just quietly expiring. Perhaps they should end with more commotion, such as a rustling of the last calendar-leaf, or a chaotic jumble of the thirty-one numbers on the sheet until sequence looks like our tax system as handed down to us from the day the *Times* was born. Human events have no physical or spiritual connection with the pages of the calendar, the latter confines its work to marking the order of events, and the former giving no heed to either birth or death of the years nor to the passing of old calendars. But the *Times* opined that a commemoration of the first death of the year 1851 was in order, and there is no accounting for editorial notions on what is of importance behind editorial desks.

Of these notions the most important one was that the year had quietly expired. Two million lost, strayed or food-famished Irishmen, unto death, easily might be replaced by two or more millions of newly born Irish babes in the not far-distant future.

It is January, 1853.

The *London Times* again sits at its desk and all is well.

Except for a few small affairs, such as "the festering quarrel in South America, the East Indian war, the death of Wellington, the malcontent Protectionists' piffle, more over-due reforms in the courts, a diminishing in the nuisance of idle labor and an increase in harassed employers, unprecedented emigration to Australia, Providence butting into the distribution of wealth by spewing up gold from the bowels of the earth, much-needed metropolitan improvements at a standstill, convocation stirring up a devastating debate, summer's intolerable heat and drought and autumn's inconsiderate rains and inundations—all was well. In fact, the year "closed on an all but universal tranquillity."

It is a wise old year, 365 days old usually, which knows when the right moment arrives at which to fade from tranquil scenes, or from any sort of scenes for that matter. But the years are like that. They come and go without pride, purple or political palaver published by old Father Time. The times and the *Times* mean little to the old codger. He leaves scenes of sighings and sorrow with the same nonchalance as he does those of tranquil tax-torture.

The year's universal tranquillity stands out perhaps because nary an onerous tax, worth noting, by the *Times*

was repealed and removed from the labors of Britain's impoverished toilers.

It is January first, 1854.

The record of '53 is not so hot, or, as the *Times* puts it, closed with a "chequered and cloudy aspect." Providence has been butting in again, during the twelvemonth. Prosperous artisans took on the "self-imposed misery of strikes." The auspicious opening of '53 "ran out" on the nation. The great and grand Gladstone politically was born, however, to save the times. The Succession Duty successfully stymied the real-property feudalists, in logical (?) converse to the Corn Law's prohibition of discriminatory taxation. An unrepealable impost takes the place of the Income Tax. The Irish Income Tax hides under an expression of principles rather than as a means for revenue, though the revenue was not sneezed at.

The India Bill put an end to proprietary racketeering. Political and parliamentary jobbers no longer sold state-service jobs. The Charitable Trusts Bill clearly distinguished between public and private property without messing into Land Tax, site values, et cetera.

Providence insisted upon upsetting Gladstone's 2½ per cent stock scheme by returning poor harvests, short crops, and increased demands for food from prosperous "working-classes" until prices of corn exceeded the wildest hopes of the Corn Law advocates. Britain's wise ministers left the people to distinguish between "a scarcity caused by the act of an all-wise Providence and by the blind and short-sighted meddling of man." The empty stomachs found physical results to be identical; the full stomachs found financial results to be in the same category.

The "Lancashire strikes" brought home the *Times'* conviction that all wealth and prosperity depend upon the will of men "too ignorant to understand their own interests, or to listen to any argument save that enforced by the wretchedness to which they are reduced by their own folly."

The demand for general education gained force because of the need to educate these too ignorant wretches, but the educational scheme did not include the principles of Single Tax and economic freedom. It was an educational scheme which, aided by a steady flight of emigration, assured a tranquil tax-torture state once more.

Thus ended the year 1853. Thereafter came 1854, '55, '56, and all the other years, in a sequence which quietly occurs whether or not taxes are repealed or imposed upon man and his industry. And the quietness of this sequence is equalled only by the silence with which the site-value exploiters annually collect the unearned increment even 'til today.

MODERN DICK TURPIN

The highwayman of ye olden dayes was a man beyond the pale of the law. He was an uncouth usurper of

private rights to private wealth, or he was a romantic radical who believed in getting to the roots of fully filled wallets and in redistributing the coin of the realm to the poverty-stricken objects of his pity and brotherly love. His activities brought financial disaster to lone wayfarers, at most, and the industrial life of the community pursued the cliched even tenor of its way.

It wasn't until the art of highway extortions was enlarged in scope to include special-tax shakedowns that the activities of highwaymen became of widespread concern and alarm. To make matters worse, our modern highwaymen are not uncouth, lawless operators. On the contrary, they function from resplendent suites in governmental buildings and under legislative authority sustained by legal adjudications—togged out in tonsorial perfumes and tailored tapestries. They began to operate upon a nation-wide scale in 1916 when the first Federal Highway Act became effective. In the ensuing twenty years, through 1936, federal aid expenditures have amounted to the ten digit sum of \$2,079,086,000.

But, during the same period the government has collected from special taxes on highway users the sizeable sum of \$2,252,487,000. In other words, at the end of 1936 there stood to the credit of Uncle Sam a surplus of \$173,401,000 which represents the excess in what he took out of the nation's highway users over the money he put into modern turnpikes.

In the one year of 1936, alone, the federal government in this manner realized a net revenue of \$80,914,894. The average annual "take" during the ten-year period amounted to \$86,700,500 net, or a mortgage load of \$1,734,010,000, at 5 per cent, upon the highway users over and above the mortgage load of \$41,581,720,000 capitalized from the original cost.

The pickings gleaned from the same highway users by towns, cities and states are not included in these statistics, nor are the unearned increments accruing to the owners of the land along the way—unearned increments which amounted to probably an equal or greater sum than the total highway investment capitalized at a rate limited only by the victim's "ability to pay."

The ramifications of extortion, originating in the use of highways, has multiplied in excess of the number of tentacles tacked to an octopus—and this branch of taxation is but one of the many forms, phases and fancies used in exacting tribute from the least shackled freeman in the world, His Royal Joblots Peter U. S. Public. As men measure time it is a far cry from Dick Turpin to the Federal Highway Act of 1916, and the intervening years have revealed that our boasted progress of civilization—our arts, science, culture and erudition in general—has added to, rather than lessened, the financial hazards hiding in wait for the one and every traveler who foolhardily fares forth upon the town turnpike.

Official hi-jacking of the highway traveler must, of necessity, continue as long as our governments need revenue