

*Expressly for the Review.***The Australasian Tax System.**

BY JAMES W. BUCKLIN.

The most important and far-reaching measure ever submitted to a vote of the people of America is now before the people of Colorado for their adoption or rejection. It is the proposition to so amend the constitution of the State as to authorize the adoption of the Australasian Tax System. No question of taxation can ever be unimportant, because it is the method of determining the source of public revenue, the extent to which each of us must contribute to the public treasury. This amendment authorizes the elimination of the most glaring defects of present methods of taxation, such as unequal valuations, perjury, fraud and corruption, double taxation, complex and complicated laws, insufficient revenue, inquisitorial disclosures and investigations, and the whole brood of provisions which have made present methods of taxation odious. On the other hand it will authorize the gradual adoption of a rational and defensible tax system.

But this amendment is not only important as it may affect the fiscal question, but also as it may effect the economic and social problem. It will permit any or all industries to be relieved from the burdens of all local and some State taxation, but differs from most other like propositions in that it does not permit franchises in public ways or other social values to escape their full, fair portion of taxation. It opens the constitutional bars toward true progress, but keeps them closed against retrograde movements. It was very significant, therefore, that it should have been the first bill introduced in the Colorado legislature in the first month of the Twentieth Century.

The amendment is not a fiscal measure. It does not change any tax law of the State. It is simply a proposition to so liberalize the constitution of Colorado as to thereafter permit the testing of the Australasian system in whole or in part. It contains no mandatory provisions, but is purely optional or permissive. Should any change made thereunder not prove satisfactory, the present system may be readopted without any further change in the constitution.

The bill provides for the amendment of two sections of the constitution. The first section as amended authorizes home rule or local option in taxation. It places the power in the hands of the people of any county to adopt their own tax system for local purposes, without legislative interference. It is the system of the initiative and referendum applied to local taxation. It is self-acting in that it requires no further legislation in order that it may be made effective, although some further legislation would be desirable. The people of Colorado, therefore, now have the matter of local taxation wholly in their own hands, and need not be dependent on any future legislation in order to put the Australasian system into operation for local purposes.

The other section as amended authorizes but does not compel the Legislature to partially adopt the system for State purposes, but that section can only be put into operation by further legislation.

If the measure carries before the people, it removes for all time the constitutional barriers which now stand as an adamant wall against any material improvement in our present tax methods.

Why not call this a single tax amendment? First, because such a name would not be accurate or true. It does not establish any tax system, and does not even authorize the adoption of the single tax. The single tax can only be adopted by an amendment to the Federal constitution. This amendment does not affect Federal revenues, nor does it abolish nor authorize the abolition of private property in land. Nor will it abolish poverty. What it will accomplish in the way of social reform is limited and conservative. To represent that this amendment would establish the single tax would be to deceive the friends of the measure into thinking its results would be more far-reaching than they really

will be, and would therefore result in disappointment and discouragement. It would also be to deceive its enemies into thinking it more radical than it is, and would therefore arouse unnecessary antagonism. It would also raise false issues, such as the tariff question, the question of private property in land, etc., in a State where every body came to speculate in land, and where the great majority are protectionists. If we did not expect to win, we might as a matter of propaganda discuss academic questions; but as we expect to win, it seems to me the wiser policy to only discuss the real issues involved.

The name "Australasian Tax" has many advantages. It is the name that will appear on the ballot, and we will vote "for" or "against" "Australasian Tax System."

The name implies the fact that the proposed amendment is not a mere theory, but has been put into successful operation.

We have adopted other important measures from the Australasian countries which are popular, which fact should help to popularize this.

The word "Australasian" is not in the slightest degree deceptive in connection with the proposed amendment, and nothing makes headway like truth.

There is nothing in the word "Australasian" to alarm the privileged classes, nor should they be alarmed, because this measure is only a conservative safety-valve.

It seems fortunate that Colorado, rather than most of the other States, has the question up for solution. Colorado's population is small, and a campaign could be made that would reach nearly all the voters. Our people are progressive and open to conviction, as is shown by recent political action. Four-fifths of all the voters in the State have changed their politics within the last ten years. The greater portion of our voters were born in other States, and so will not be prejudiced against speakers and ideas from abroad. The country is new, and vested wrongs are not so deeply seated nor so powerful as in the Eastern States. The greatest newspapers and party leaders of the State are committed to the measure. Organized labor of the State has several times endorsed the proposition. The tax question has been before the people of the State for several years, and is now the principal question being considered in our State politics. Five other popular amendments to the constitution are to be voted on at the same time that this one is, and the constitutional amendments will therefore be the principal questions in that election, especially as the election does not come in a Presidential year. There is every opportunity, therefore, for a full hearing and a wise verdict.

This amendment is a proposition to establish in Colorado a "city of refuge," to which the tax-burdened labor and capital of the world can flee. How can other States compete with a State which abolishes nearly all State and local tax burdens from labor and its products? After the adoption of the proposition in any county, such county will be a great place for farmers, manufacturers and merchants, for cattle, sheep and horses, for stocks of goods, for money-lenders, for all kinds of working men and all kinds of capitalists, for everybody, in fact, but those who propose to hold franchises in public ways, rights of way, and land out of use or only partially used. Such county must in the very nature of things become extremely prosperous. Vacant lots will soon thereafter be supplied with houses, and factories, and shops. Vacant land must be mined for coal and other minerals, its surface must be farmed and utilized, because in no other way can the ownership of such land be profitable. Idle labor must receive employment, because when landlords and franchise-lords go into the market and bid one against another for workmen in order to utilize and thus make profitable their privileges, labor will not have to underbid other labor for jobs.

These results are not mere theories, they are the practical workings of the system where put into operation in the Australasian colonies. If Colorado wants to lead the world, not merely in prosperity, but also in civilization, all it has to

do is to adopt this amendment, and then proceed to put the Australasian Tax System into operation.

Citizens of other States and countries can help us in many ways. If they move into the State, both men and women can vote on the question after a residence of six months; that is, if they come here by May 1, 1902. Money can be sent to Dr. C. S. Elder, Denver, Colorado, who is the treasurer of the Australasian Tax League, and county treasurer of Arapahoe County. Lack of funds is and will be our most serious obstacle. We need orators and writers. A letter written to a Colorado relative or friend urging them to investigate and vote for the measure might be valuable.

Upon you who know the importance of this step rests the responsibility of its adoption or rejection.

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## James A. Herne and the Single Tax Cause.

BY JULIE A. HERNE.

I think I can say of my father what can be said of every loyal single taxer—that he believed in the single tax with his heart and soul, and worked for its adoption with religious ardor.

Every earnest man who longs to follow the teachings of Christ is searching for some way to bring about justice between man and man. In common with many others in the land, my father deplored the increase of poverty, the bitterness of the struggle for existence, but he knew neither the economic cause of these things, nor the remedy for them. When Mr. Hamlin Garland brought him the books of Henry George and unfolded to him the great plan of the new doctrine, a way was made clear. In speaking of that time my father often said: "I knew social conditions were all wrong, but I didn't know how they could be set right."

Single tax men are no dreamers. The sound logic of their belief preserves them from becoming visionary. It is one of the beauties of the single tax that it imbues its sympathizers with a religious faith fortified by the most convincing strength that reason can give. It made an enthusiast of my father. It gave him at once a practical political philosophy and a religious faith. This "Religion of Humanity" filled his heart with fervor; it appealed to his brain as an incontrovertible philosophy, and lighted his soul with hope.

For him that desire for the welfare of his country called patriotism was merged into the larger desire for a universal welfare that can be established only by right and justice. He became touched with the mystical vision of the philosophic humanitarian, which makes men restless with a wholesome discontent. He was convinced that the theory of land taxation opened the way to making this desire for the universal welfare a reality.

It seems hardly necessary to speak of my father's single tax work to those who know it so well. He was scarcely among the veterans of the cause, for it is just twelve years ago that Mr. Garland brought "Progress and Poverty" to him. But almost from the first he began to be an active worker on the platform. He took a deep joy in this work. In his necessary travels about the country he was able to speak in many cities, from Boston to San Francisco, from Seattle to New Orleans. The single-taxers are a vast brotherhood. He was never in so small a town that he did not receive some friendly card left at his hotel or theater, the mystic initials S. T. pencilled in the corner. He spoke before single tax clubs, before labor unions, in theatres and churches. He tried very hard to get the actors to think upon this subject, and often before a rehearsal I have heard him give a little impromptu talk on the special event of the hour, perhaps the theatrical trust, perhaps the political campaign, but he would always bring the