

THE INCOME TAX ROOT OF ALL EVIL

By Frank Chodorov, *The Devin-Adair Company*, New York. 1954. 116 pages, \$2.

Reviewed by ART FLEMING

"Taxation is Robbery!" Frank Chodorov taught that to me a number of years ago. The statement is definite, all-inclusive and allows for no deviation. Taxes are collected by force by States and States are controlled by politicians; thus to be a believer in the doctrine of natural rights there can be no moral justification for *any* tax.

The book discusses the historical objections to direct taxes which prevailed in this country at the time of the American Revolution, proceeds through the Civil War period down to the passage of the sixteenth amendment. A case is presented for "State's Rights," overlooking the fact that politicians are the oppressors of society regardless of the size of their domain, with the same evils existing ultimately. Mr. Chodorov's usual clarity of expression is manifested to perfection in his chapter "Soak the Poor" in which he exposes the fraud in our Social Security system; he goes further and stresses the lessening of productivity (and a consequent lower standard of living) which must follow from a graduated income tax, he mentions the inevitable centralization of power, and still more power, in the State's hands and the consequent lowering of the moral fiber of the people. All of this is excellent and sounds like Frank Chodorov.

His remedy, however, of substituting for one central tax-collecting agency, forty-eight smaller ones seems to be a deviation from principle. His faith in State's Rights is difficult to understand, when one considers previous works of the same author. The basic social struggle (Marxists please note) is between Society as a whole and the State. This is true whether the State is large or small. States exist because they have taxing power and as long as they have this power Society suffers. Peculiarly enough, Mr. Chodorov makes no mention of his belief that *all* taxes should be abolished. He taught me that: "there cannot be a good tax, nor a just one; every tax rests its case on compulsion."

To someone who, word by word, watched *analysis* go to press, "the Boss's" latest book is below his usual standard.