

Look at the long record of Authority in every department of human activity. Authority supported slavery; it guided the whip in the hand of the overseer as it fell upon the quivering shoulders of the black; it sounded in the boom of cannon whose dreadful messengers brought death and sufferings to millions of men; its voice is forever on the side of war. And how has it treated the great ones of the earth? To Socrates it gave the poisoned draught; the Gracchi it stoned; Garrison it drove thru the streets of Boston; Giordano Bruno it burned; Christ it crucified.

It was Authority that threw Roger Bacon, the ablest man of his time, in prison. It was Authority that in the person of Calvin put Servetus to death. It was Authority that lit the Smithfield fires, that presided over the horrors of Siberia. It was Authority that exiled DeCamoens, and the glory of Portuguese poetry saw the light on an inhospitable Chinese coast. Authority has denounced the teachings of the prophets of all the ages as heretical, from the Hebrews to those of the present day. What a biting poison it is should be obvious to those who reflect how instantaneously and completely a man is transformed when its mantle falls upon him, and how strikingly it effects a metamorphosis from humility to arrogance.

It is the tyranny of Authority that keeps the Arab sheik of today like the sheik of Abraham's day; that has petrified Chinese civilization; that in the Middle Ages desolated western Asia from the Bosphorus to Jerusalem. It was Authority that hissed "Jacobin" to every proposition for social reform as now it shrieks "bolshevik." In Egypt Authority enthroned the cat and made sacrosanct the crocodile. It has been polygamist, monogomist, polyandrist, as suited its purpose. It put kings on white elephants and clothed them in mail of precious stones. It has invented all kinds of evil spirits from Belzebub to Hobomoko for men to bow before—and industriously they have made obeisance. They have yielded to Authority as did men in fabled Athens to the bed of Procrustes, to which they have accommodated the proportions of such independent judgments as they were capable of forming."

THE Henry George Congress, organized to propagate the Single Tax theory, held an international session at Hotel Pennsylvania, New York City, in September. It is not generally known that the late Bishop of Michigan, the Rt. Rev. Dr. Charles D. Williams, was an ardent Single Taxer, so careful and discriminating was he in his public utterance of his private social theories. However on greeting friends who made themselves known to him as churchmen during the General Convention in New York City some years ago, he made his usual gracious response. But when they added: "And we are Single Taxers, too," he bubbled over with enthusiasm and genial mirth and replied with ready wit: "Ah, then, you are very near the Kingdom!"—*The Churchman*.

Lecture Tour of George H. Duncan

DURING January and February, Hon. George H. Duncan, field lecturer for the Henry George Lecture Association, Chicago, filled forty-six engagements in the states of California, Oregon, Washington, Idaho, Colorado, Kansas and Missouri.

In Los Angeles and vicinity it was a pleasure to meet the veterans of the Great Adventure movement, Mrs. Lona Ingham Robinson, Mr. Gerrit Johnson, Mr. R. J. Miller, and others, who have never lost faith in the essential justice and righteousness of Henry George's philosophy. Here, also was found the interesting series of study forums carried on under the direction of Dr. F. W. Roman, in which attention is directed to current events, politics and history, as well as sound economics. Even for Single Tax enthusiasts a general knowledge of the great world movements of this and previous times is desirable; and for those not so fully grounded in economics a "balanced ration" may prove the means of a real gain in economic knowledge. The Tax Relief Association, under the immediate direction of Stoughton Cooley, assisted by Sid Evans, George A. Briggs, George H. Dunlop, and others, is continuously spreading progressive tax thoughts.

At Seattle the Commonwealth Club, with a membership of liberals including Councilman Oliver T. Erickson, W. D. Lane, with Miss Adele Parker as president, pays attention to all public affairs, including sane taxation.

In Idaho, Senator Dow Dunning (Boise) and Robert B. Wilson, (Emmett) lose no opportunity to point out what the state needs in tax method improvement.

In Denver it was learned that John B. McGauran is frequently speaking before various organizations in that city and elsewhere in Colorado on the Single Tax, while at Colorado Springs, Mr. M. M. Sinton, who recently visited Australia, told of the progress the movement is making there.

At Topeka, Kansas, Mr. George Hughes and J. H. Sawtelle arranged for public hearings, while at Kansas City, Mo., Mr. Edward White and Mr. J. C. Fuller kept the speaker busy during his stay. On Tuesday evening, February 14, under the auspices of the Open Forum, of which J. L. Jones is secretary, a Memorial meeting for Louis F. Post was held. At this meeting Mr. Vernon J. Rose and Mr. White paid tribute to our beloved leader, and many others added words of appreciation.

Mr. Duncan being the secretary of the New Hampshire Recess Tax Commission took pains during his visits to various state capitols to confer with state tax officials. In every state visited there is a growing interest in tax matters, evidenced by the organization of Tax-payers' Associations and similar bodies. While thus far study has been directed principally toward expenditures, in almost every instance the method of raising revenues is beginning

to attract attention. The general property tax, especially taxation of personal property, is coming in for condemnation on all sides. Such widespread interest in tax matters is encouraging; and those of us who feel sure we understand the proper method of taxation ought to be exceedingly active in proposing our plan at every proper opportunity.

The following bulletin of the Associated Industries of Missouri, "Tax Bulletin No. 4, October 8, 1927," is typical of current agitation, and is reproduced to indicate one of the most "horrible examples" of foolish taxation.

TAXES, LICENSES AND FEES AUTHORIZED IN MISSOURI

If there is any activity in the life of citizens of Missouri upon which a tax, license or fee is not paid under authority given by the statutes, it is not due to lack of effort or to carelessness on the part of the Legislature.

A complete analysis of taxes, licenses and fees just finished by the Associated Industries of Missouri, Research Department, shows that the State is authorized by statute to assess one hundred and fifty-two (152) varieties. Each of the one hundred and fourteen counties is authorized to assess one hundred and fifteen (115) kinds in addition to innumerable taxes, licenses and fees which cities of the first, second, third and fourth classes may assess and which various county and municipal officers may charge for personal service.

If the taxes, licenses and fees paid by the citizens of this state upon everything they use or come in contact with from the time they awaken in the morning until they go to sleep at night could be assessed against them on one tax bill, there would be no difficulty in arousing a unanimous demand for economy in public expenditures.

The Associated Industries, after a very careful study of the subject, is not at this time urging a reduction of taxes, but is insisting on a revision of our state system of government, in order that the taxpayer may receive full value for each of his tax dollars. * * * * *

Agriculture in Missouri is having a hard time making both ends meet; industry is having the fight of its life to compete with industry of other states.

In addition to the taxes, licenses and fees authorized to be assessed and collected by the state in the various counties, the cities are authorized as follows:

Cities of the first class are authorized to levy 57 different taxes, licenses and fees, and are permitted to license 229 additional enumerated activities.

Cities of the second class may levy 34 different taxes, licenses and fees, and are permitted to license 274 additional.

Cities of the third class may levy 58 different types of taxes, with authorization to license 220 additional. Cities in the same class operating under a special charter are authorized to regulate 104 activities.

Cities of the fourth class may levy 46 different types of taxes with authorization to license 104 additional.

There is a license tax upon the water we drink for breakfast, a tax upon handling the egg, a tax upon the gas which cooks it and upon the cigar which is smoked while reading the morning paper, the publisher of which also pays a tax which is charged against the goods advertised in its columns. The gas and oil used by the machine which carries us to town is taxed, as is the machine itself. We pay for the privilege of walking upon a cement sidewalk, a paved street or a state highway, and those of us who ride on a street car pay a higher fare because of the tax on public transportation. The elevator in our office building is taxed, the building itself, and the telephone upon our desk must pay. In fact every article we touch or use must pay a tax to the state, county or municipality, all of which is charged against us as individual tax-payers."

Mr. Duncan traveled 102 days and delivered 107 lectures to over 18,000 persons.

At the University of Oregon, situated at Eugene, Mr. Duncan gave two lectures, one to the School of Journalism, under Dean Allen, and the other to the class in Public Finance under Dean James H. Gilbert. This is the second time Mr. Duncan has lectured at the University, being one of the first to put in a claim for two lectures, saying "he made, on his last visit, such a favorable impression on the boys, and shall certainly look forward to his coming again."

Perhaps his busiest time was in the twin cities of St. Paul and Minneapolis, Minn., where as many as three addresses were given some days—owing to the kindness of our staunch friend, Hon. Allen S. Stockwell, who aided us to get up the program, and to him we owe many thanks.

Mr. Duncan spent several days at Fairhope, Ala., and had the pleasure of being shown over Mr. E. B. Gaston's work. His meetings there were fine, and he is not surprised that Fairhope is the pride of every Single Taxer.

WHEN we have found out what it is that absorbs the profits of legitimate business and the purchasing power of the general public, we shall have found out what it is that periodically throws millions of workers out of work and puts an end to our national prosperity.

And the problem is not to be solved on the lines of the old nursery rhyme:

Mother, may I go out to swim?
Yes, my darling daughter,
Hang your clothes on a hickory limb
But don't go near the water.

The problem can be solved by discriminating and intelligent radicalism. If not so solved, be assured that the time will come when the pseudo-radicals will take a hand in the solution and mess it up worse than ever.

In New York State and elsewhere efforts to speed up public works to relieve the situation are being made.

—STEPHEN BELL, in *Commerce and Finance*.