On April 29th, Attorney Ward Bonsall discussed "Some Single Tax Fallacies." This subject, he explained, was not of his own choosing, and the address was not intended as a challenge to the Single Tax. Speaking from the viewpoint of a conservative Single Taxer, Mr. Bonsall questioned the utterances of Henry George at some points, taking a position somewhat at variance from orthodox Georgism. He seemed to see a conflict between the declarations of Henry George for common ownership of land and the Single Tax itself, which he interpreted as preserving private property in land. He also questioned the generally accepted definition of economic rent, and on the ground of the apparent difficulty of determining the limits of economic rent, expressed the belief that Single Taxers should confine themselves to demanding only that the necessary expenditures of government be raised from the taxation of land values, "whether this be less or more than economic rent."

James O'Neal, of New York, editor of the *New Leader* and member of the National Executive Committee of the Socialist Party, spoke at the meeting of May 20th on "Labor in American History." He gave an interesting account of labor conditions, with examples of industrial slavery, as revealed by history at various periods, but stated, rather significantly, that free land on the western frontier had been an important factor in the situation during the earlier period in America.

Among other recent visitors at the Henry George Club were Robert C. Macauley, of Philadelphia, George Edwards of Youngstown, Ohio, and L. R. Bonta, of Kingston, Pa

Ohio Law-Making Has a Dark and Bright Side

OHIO'S Legislature of 1927 adjourned after making 13 new tax laws—all catch-penny devices without reasonable excuse for their existence, and all aimed to throw larger costs upon producers of wealth, costs which will be transferred in time to consumers. They serve at least to support the statement made by a writer for one of Ohio's leading newspapers, that the State's revenue laws, if placed between two covers, would fill a volume as large as Webster's Unabridged Dictionary.

A reaction has set in, however, against excessive law-making at Columbus. The number of all acts enacted by this Legislature is considerably smaller than the mass of laws usually piled up. Many vicious bills urged by well-paid lobbyists for reform faddists were defeated, and three bills to tax bill-boards, amusements and cigarettes were shelved. The Legislature made a $16,000 appropriation to start the real estate bureau authorized by the legislature of 1925, but Governor Vic. Donahey vetoed it with ridicule. In the closing moments of the session, the real estate lobby pushed through an appropriation of $69,000 for the real estate bureau, and, to the dismay of his disinterested friends, Governor Donahey let this become a law without his signature. He has not tried to explain his inconsistency. On the plea of economy he vetoed appropriation bills amounting to $4,000,000. Among them was one of $150,000 for the State library, an institution that has been in existence a century and loans books to village libraries. The library will be closed July 1. Needed buildings for overcrowded prisons and for educational institutions were deemed by the governor of less importance than the establishment of a real estate bureau. Great is the power of the real estate boards! Governor Donahey, in vetoing the bill of 1925 for the creation of the real estate bureau, declared himself utterly opposed to it in principle. Although the bill was passed over the veto, he refused to establish the bureau, giving, as his reason, that no money had been appropriated for it. The Ohio Association of Real Estate Boards applied to the courts for a mandamus to compel the governor to set the bureau in motion, but was defeated. When the Legislature of 1927 appropriated $16,000 for the bureau, the governor again used his veto with great vigor; but he let an appropriation four times as large for the same purpose go through later, and at a time when the State treasury is nearly dry. The secret as to how the real estate lobby finally persuaded the governor has not been revealed.

Something more may be said for this Legislature on the credit side: it repealed 200 old, obsolete laws, some of them made in pioneer days and now having a most ludicrous appearance. This has proved so popular that the Legislature will probably continue the work of searching the statute books for laws to repeal. Single Taxers are calling their attention to the monstrous accumulation of tax laws, and are demanding that the repeal of at least some of them be considered.

Ohio's merchants and manufacturers are beginning to be alarmed over the tax costs thrown upon them by law. The Miller Rubber Co., of Akron, complains that it pays 23 different taxes—$24 for every $100 of pay-roll. That does not include water rates and the indirect taxes which are concealed in the prices of supplies and machinery it buys. If the full truth were known, it might be seen that large corporations—and, perhaps, small ones—have a tax cost of one-third of a dollar for every dollar received by employes. This should make the leaders of organized labor thoughtful.

County Auditor John A. Zangerle, of Cleveland, has been publishing impressive articles, giving facts and figures, to show the men of business how Ohio's revenue system works to the disadvantage of producers. It has made a stir in business circles.

Another indication of unrest over taxation in Ohio is given by *Finance and Industry*, a Cleveland weekly, whose issue of April 30 contains an editorial, in part as follows:

"He (the New England politician) did what his brothers have done in Ohio. He passed on to the manufacturing interests tax after tax, until today, so hard pressed are many of these concerns, that they find it 'cheaper to move than pay taxes.' In Fall River the textile mills pay 60 per cent. of all taxes; in Lawrence they pay 50; in Manchester, the great Amoskeag mill pays yearly taxes equal to $11 for every man, woman and child in the community. In some of the smaller towns, mills pay $27 for every man, woman and child. Machinery is taxed at full value, the average levy being about $30 for each thousand. Other property is taxed at about 40 per cent. of its value. When the heavy load of after-war taxes was added, protest was made. To deaf ears at first; but not now—not since the Otis Manufacturing Co. announced its intention to move south. Hurriedly the authorities got together and promised a reduction of one-third in taxes and additional reductions later. There is an object lesson here for the taxing authorities of Ohio. In Ohio manufacturing concerns must pay not only the real and personal property taxes, but a variety of special taxes so numerous and complicated that lawyers must be employed to determine the assessments."

The editor of *Finance and Industry* expresses the hope that it will not require a policy of "cheaper to move than pay taxes" to induce the Ohio Legislature to institute reform. He, however, misses important points. The politician is not to be blamed so much. He listens to those who come to talk with him; and, unfortunately, the only class who do approach him on the subject are landowners and speculators, with, now and then, a modest, timid committee of Single Taxers. Among the merchants and manufacturers are many who have large speculative land investments, and they feel all of the prejudices in favor of a multiple revenue system that can be seen in any real estate board. If the editor will watch how tax laws are made at Columbus, he will see that the lobby of the Ohio Association of Real Estate Boards is always on hand to do the steering. Producers keep away.

Another thing that the editor of *Finance and Industry* misses is that small industry is hit as severely in proportion to means as are the large concerns. A writer in the *Ohio State Journal*, not long ago, told of the widow of a tenant farmer. She bought a village lot for $200, built a cottage, furnished it, and installed a loom, with which she proceeded to earn her living by making carpets. The man from whom she purchased the lot had paid only $25 for it, and only ten cents a year as taxes. Her first tax bill from the county treasurer was for $8.50—85 times as much as the lot speculator had paid annually for the privilege of keeping the lot covered with tin cans and jimson weeds. As a consumer, this widow also paid, as all of us do, indirect taxes concealed in the price for food, clothing, amusements, etc. The big capitalists, in thinking of taxation, should consider others as well as themselves.

On May 23, George R. Chandler, secretary of the Ohio Chamber of Commerce, in addressing 200 business men in Columbus, declared that "Ohio itself is driving the nails in its own industrial and commercial casket with the hammer of taxation." He said that "Ohio industry must make a scientific study of the state's taxation laws." This suggestion for another tax survey has caused amusement among Single Taxers. One remarked that he hoped George Chandler would not be given the job of reading all of Ohio's revenue laws; for they were numerous enough to drive any reader crazy who tried to peruse them. Ohio's revenue system has been surveyed repeatedly, and the reports are seldom looked at. Ohio's Legislature of 1925 appointed a large committee, with Senator C. C. Bolton, of Cleveland, as chairman, to study the tax situation. The senator is a multi-millionaire landowner. His committee used up $15,000 of the State's money, and asked for more. The report recommended three new taxes and an increase of the rates of two old taxes—all putting heavier costs upon production. It also favored heavier taxation of money, notes, mortgages, stocks and bonds.

Mr. Chandler told the Ohio Chamber of Commerce that Ohio is the loser because of its exorbitant taxation of commerce and industry. The Youngstown Sheet and Tube Co. is spending hundreds of thousands of dollars for expansion, but not in Ohio, he said. The American Rolling Mills, with a factory here, is spending great sums of money for expansion of its Ashland, Ky., plant but none in Ohio.

The United States Steel Corporation is spending millions of dollars for expansion of its Pittsburgh interests, but it spends none for development in Ohio, because its tax bill in Ohio would exceed the amount it pays in dividends, Mr. Chandler declared.

He mentioned another firm that was considering locating in an Ohio city, but was advised, he said, by a Cleveland law firm to stay out of Ohio. He offered to give the name of the firm and the city it was considering as its future home, if anyone cared to know it.

The Movement in France

THE "*Ligue pour la Reforme Fonciere*" (Land Reform League), has been organized in Paris, France, with offices at 29, boulevard Bourdon. The maximum membership is fixed at 70, and its purpose is to foster discussion of all phases of the land question. To this end the by-laws are broad enough to admit land nationalisationists as well as followers of Henry George. The president is M. Sam Meyer, who took part in the Copenhagen conference and is a firm believer in the Single Tax method of solving the land question, and the organ of the League is *La Terre*, now issued quarterly with offices in Brussels and at the Paris address above. This paper, now in its third year, has been doing excellent service in bringing the ideas of Henry George to the attention of French speaking peoples.