

Concerning Taxes

REDUCE the taxes? Everybody says yes. Yet a growing number of citizens recognize that something more than that is needed: the whole tax situation calls for revision and establishment upon sound foundations. Given authority, it is easy enough to lay a tax. Given political prestige to be enhanced or harmed, it is easy enough to get at least the intention of laying taxes fairly. But taxation itself, as a principle and a practice, is in a most chaotic state, which accounts for the virility and increase of various tax philosophies among which the most virile perhaps is the Single Tax idea.—*Dearborn Independent*

It is discouraging when a great man like Gorky is so confused in his thinking as to suppose that large crops in one country can injure another country.

LAWMAKING bodies in America exist for the purpose of devising new methods of taxation to raise money to be squandered by lawmaking bodies. —DON MARQUIS.

"THE longer I teach the more I am impressed with the infinite capacity of the human mind to resist the introduction of knowledge."—PROF. THOMAS R. LOUNSBURY.

BOOK NOTICES

SOCIOLOGY IN THE UNITED STATES

Professor Frederick William Roman, long known to us as a champion of freedom in economic teaching in the Universities of the United States, submitted to the Faculty of the University of Paris in 1923 as his thesis for his doctor's degree a treatise entitled "La Place de La Sociologie dans L'Education aux Etats-Unis" (The Position of Sociology in Education in the United States). This treatise consisting of 428 pages is a monument of erudition. It sketches the history of sociology in the United States from its beginning under Sumner and Ward down to the present day. But more than a chronicle or a compilation, it is a clear-minded, current critique of the views set forth by the most acute minds which have addressed themselves to the study of science of society. We know of no such book in English and we doubt if one exists. It is therefore much to be desired that it should be made available for general use in the United States. In spite of its dispassionate tone, it may be doubted that it would be received with enthusiasm by reactionaries or that it would be regarded as a safe guide to place in the hands of inquiring youth, especially as to those points where sociology impinges on political economy. True, Professor Roman quotes the most eminent authorities. Numerous quotations from the late President Wilson's "The New Freedom" are cited among others the following: "In our days, the government of the United States is the nursing of special privilege." "We must free our government from the control of certain classes." "There is the question of the protective tariff. Can it be framed in the interest of the people when the monopolists themselves are the chief advisors in Washington? There is the money question. Are we going to solve this question as long as the government only listens to the man who control the banks?"

In another place he refers to the fact that the eminent economist Professor Taussig, among others, admits the principle that economic rent belongs to the people. "The only reason why the majority of these economists do not favor governmental appropriation of economic rent is a question of administration. They set up the pretention that the public is not honest enough to administer its own affairs;

therefore it must authorize individuals to act for it. Even conceding that there is something in the objection, what a terrible indictment this is of our religion, our education and our civic ideals!"

If there were space one might quote interminably. One thing however is certain, those who are able to read the book as it stands should try to get it, those who can not should demand that it be produced in English as soon as the Professor can accomplish it. After reading it hope revives that the invincible ignorance of the human race may not be quite so impregnable as nearly all experience proves to it to be.

J. J. M.

THE ROAD TO HEALTH

Mr. James C. Fuller, of Kansas City, Mo., well known Single Taxer, is proprietor of the Vemedia Company. Here is a work of over 350 pages written and edited by Mr. Fuller and his business associates and published by the Vemedia Company entitled "The Way to Health Through the Vemedia System of Treatment for Men, Women and Children."

It is a sane and wholesome discussion of the laws of health in many chapters. These are linked up with thoughts on public hygiene and many diseases are traced directly to economic maladjustments. The remedy for these is boldly proclaimed, and that remedy is the Single Tax. The name of Henry George is invoked, and to his is added the names of many of those prominent in the fields of biology, pathology and bacteriology who accept Mr. George's conclusions. The Economic Cause of Diseases is a separate chapter.

Some idea of the treatment may be gained by the chapter headings, The House We Live In, The Governing Powers of the House, The Telephone Exchange of the House of the Nervous System, The Message of Pain, The Life Stream of the House, etc., etc. One can scarcely turn a page of the book without lighting on some instructive and illuminating paragraph. It is indicative again of the truth that a knowledge of economic law fits one for a more intelligent discussion of the laws in other fields. Mr. Fuller discusses more competently the laws of health because he knows the laws of social well-being, knows, too, their connection, their intimate inter-relation.

It is a very useful book.

J. D. M.

A BOOK BY J. R. HERMANN

We have received from the Western States Publishing Company, Portland, Oregon, a copy of "Immortality Victorious," a book of 131 pages, by J. R. Hermann, in stiff covers, with a portrait of the author. The subtitle is "A Glimpse into the Life Beyond." The work is sold for \$1.50. It is a plea for spiritualism based upon Mr. Hermann's personal experience.

The discussion is pitched on a high plane. It is also very well written and not unimpressive—at least as to the integrity of purpose, the author's faith in the reality of these revelations, and his own honesty of conviction. Even if these qualities do not of themselves carry conviction they inspire confidence and remove the suspicion of mere quackery. The profoundly religious tone with which the pages of the work are full will help it in its way to public favor even to those who reject the evidence as lacking credence, or as a priori unthinkable.

Here is not the place for the discussion of the reality of so-called spirit phenomena. What concerns us more at the moment are the many passages in which Mr. Hermann refers to his Single Tax experiences. One is arrested by this from page 19:

"One of the sad shocks to my sensitive nature was that those who posed as leaders of the George movement were mere camp followers of Henry George. Some associated with him because of his literary ability, and others because they wanted to get into his band wagon if he were politically successful, and because of his rising fame, many aspirants for public favor assumed the role of leadership, and I mistook their zeal for religious devotion to a cause."

J. D. M.