

Robert Morris— A Near Single Taxer

THE heavy burden of financing the American Revolution was borne by Robert Morris. The story of his trials and tribulations is discreditable to our ancestors. The Continental Congress did not have power to enforce its levies on the States; Morris's collections were on the order of "passing around the hat." Various States paid their quotas or neglected payment, as suited their convenience or conscience or lack of the latter.

In the opinion of the writer this lack of power of the Continental Congress was one of the saddest failures in the history of mankind, for the Article VIII of the Articles of Confederation provided for a Single Tax on land and improvements. Its operation would have been a rapidly increasing object lesson on a large scale of the benefits due to direct taxation, largely on land.

I propose to show that Morris himself was a free trader and a near-Single Taxer. In Sparks' "Diplomatic Correspondence of the American Revolution," (XII, p. 211), is a long letter, July 29, 1783, addressed by Morris to the President of the Congress, sitting at Philadelphia, where, also, Morris had his office. Therein he discusses loans and taxes. Of the latter he suggests only three, viz., a land tax, a poll tax, an excise tax on distilled liquor. Of the last he says:

"The tax will be a means of compelling vice to support the cause of virtue, and, like the poll tax, will draw from the idle and dissolute that contribution to the public service which they will not otherwise make."

While respectfully disagreeing with Morris's judgment as to the propriety of laying such taxes, kindly permit extracts from his argument for a land tax. He writes (page 227):

"And first as to a land tax. The advantages of it are that it can be reduced to a certainty as to the amount and time. That no extraordinary means are necessary to ascertain it, and that land, being the ultimate object of human avarice, and that species of permanent property which peculiarly belongs to a country as neither to be removed or concealed, it stands foremost for the object of taxation, and ought most particularly to be burdened with those debts which have been incurred by defending the freedom of its inhabitants. But besides these general reasons there are some which are in a manner peculiar to this country. The land of America may, as to its proprietors, be divided into two kinds; that which belongs to the great landholders, and that which is owned and occupied by the industrious cultivators. This latter class of citizens is, generally speaking, the most numerous and most valuable part of a community. . . . A land tax will, probably, at the first mention, startle this order of men, but it can only be from the want

of reflection, or the delusion must be kept up by the artifice of others. To him who cultivates from one to five hundred acres, a dollar a hundred is a trifling object, but to him who owns a hundred thousand, it is important. Yet a large proportion of America is the property of great landholders; they monopolize it without cultivation; they are for the most part, at no expense, either of money or of personal service, to defend it, and, keeping the price higher by monopoly than otherwise it would be, they impede the settlement and culture of the country. A land tax, therefore, would have the salutary operation of an agrarian law without the iniquity. . . . It would have the further advantage of encouraging settlements and population; this would redound not only to the national good, but even to the particular good of the landholders themselves."

Some idea of the extent to which the vice of land speculation had fastened itself on the new country may be had by considering Morris's suggestion that a tax of only one cent an acre would be effective in breaking up large unused holdings. In later years Morris himself engaged in land speculation on an enormous scale and was bankrupted by it.

In the "Journal of William Maclay," fellow Senator with Morris from Pennsylvania, we read an interesting reference, under date of June 9, 1790, to a debate concerning a proposal that the Federal Government assume the various State liabilities. The certificates were to most persons a joke; but to some a tragedy; some kept them as a souvenir of their sacrifices for the general good. They had ceased to be even a subject of speculation. Proposals were made to assume them at forty to one (six pence in the pound), seventy-five to one, or one hundred to one. Maclay wrote:

"Mr. Morris moved in a moment to strike out the first two alternatives, and blazed away for six per cent. on the nominal value of all public securities. Elsworth answered want of ability. Morris made nothing of the whole of it. The broadside of America was able enough for it all. We had property enough, and he was for a land tax, and if a land tax were laid, there would be money enough. He said many weak things, and was handled closely for them by Elsworth."

What those "weak things" were we do not know, but, judging from Morris's argument for a land tax, already quoted, they were probably strong.

Morris was agreed with Franklin that trade should be free. In Oberholtzer's "Robert Morris" we read: "Mr. Morris never wearied in bearing testimony in favor of free trade, and again and again admonished the governors as to the evils which they invited by embargoes." (p. 137). "Commerce should be perfectly free and property sacredly secure to the owner. . . . perfect freedom of trade makes the people easy, happy, rich and able to pay taxes." (p. 138).

It will be perceived that Morris was close to being a near-Single Taxer. He suffered from neglect and contumely, the fate of all who are in advance of their time. Oberholtzer says (p. 180): "His advice did not seem to be highly regarded. He felt the indignity keenly."

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