

The "Life of Dr. McGlynn," just published by the McGlynn Monument Association, 47 West 42nd Street, New York, comes, therefore, as a most opportune and convincing contribution to the controversy now raging in Spain and South America. It is a handsomely illustrated volume of 165 pages, and at the price of \$2. should have a big demand amongst Spanish-speaking intellectuals.

News—South America

BRAZIL—RIO GRANDE DO SUL

THE recent re-election of Dr. A. A. Borges de Medeiros as president of this progressive State of Brazil, by a majority of over 75 per cent., as provided in the Constitution, is matter for congratulation amongst South American Single Taxers. Not only is Dr. Borges de Medeiros a Single Taxer himself, being vice-president of the South American Single Tax Committee, but he has called to the position of Minister of Commerce and Industry Dr. Ildefonso Pinto, member of the Brazilian Federal Congress, and himself a member of the South American Single Tax Committee.

It is worth recalling that the State Constitution of Rio Grande do Sul prescribes a fiscal policy of gradual elimination of all taxes upon trade and industry, and their substitution by a tax on land values.

Commenting on the State Constitution in one of his messages to the legislature, Dr. Borges de Medeiros makes the following interesting references:

"Besides being a compendium of Republican doctrine, the State Constitution shows prevision and wisdom in fundamental questions of economics. It may not be superfluous to recall the text of the Constitution in this particular:

"The following taxes are the exclusive province of the legislature:

- I. On Exports.
- II. On Rural Real Estate.
- III. On Property Transfer.
- IV. On Inheritance.
- V. On Bank Shares and on Salaries of State Officials.

"1. The export of produce of the State and the transfer of property shall cease to be taxed when the revenue from the Land Tax has been properly organized.

"2. The State has also the exclusive right to create:

- I. Stamp Tax on documents which are not Federal in character, and upon transactions limited to the area of the State.
- II. Postal and Telegraph rates upon postal and telegraph service that may be organized by the State.

"3. The Tax on Urban property belongs exclusively to the municipalities.

"Here you have," continues Dr. Borges de Medeiros, "clearly outlined, the ideal in taxation: the Land Tax as principal, if not sole, basis of the Budget, eventually.

"And so indeed it will be, when the growth of the revenue from the Land Tax comes to be such as to result in the abolition of the taxes that now fall upon export and the transfer of property. Then there will co-exist only the Land Tax and the industrial revenues and taxes derived from the working of certain industries and services of the State.

"We are marching slowly, as our Constitution provides, toward that definite form of fiscal regime; and today we are approaching it at an accelerated rate."

With the cordial co-operation of the State authorities, the Municipality of Garibaldi has already adopted a Single Tax on land values as its source of revenue. The Municipalities of San Leopoldo and Cachoeira have applied for authority to do the same. Other municipalities in the State are agitating to follow suit.

BRAZIL—SAO PAULO

Dr. Jose Custodio Alves de Lima, capitalist, with large interests in coffee plantations in Sao Paulo, and also a publicist of wide reputation, has translated into Portuguese, and published, an edition of Henry George's "Social Problems." As evidence of the great interest in this reform amongst the intellectuals of Brazil, it is enough to mention that the edition is introduced by a letter of warm commendation by Dr. Ruy Barboza, the eminent Brazilian international jurist and statesman. Dr. Jose Custodio Alves de Lima is himself a vice-president of the South American Single Tax Committee.

Here is a significant movement by influential agricultural elements in Brazil, which ought to interest our numerous Farmers' Associations in this country.

After having memorialized its own State government upon the necessity of substituting a land tax for the export duty on coffee and other charges upon rural industries, the Sao Paulo Society of Agriculture (with over 30,000 members) has recently endeavored to enlist the co-operation of agricultural interests in the larger field of the federal economy.

From a lengthy and able memorial addressed by Dr. Augusto Carlos da S. Telles, president of the society, to Dr. Lauro Miller, late Minister of Foreign Affairs, and president of the National Society of Agriculture, we extract a paragraph which condenses the purpose upon which it is proposed to unite the agricultural interests of Brazil:

"Would it not be an object worth every effort of our associations, to work for a taxation reform which would relieve coffee of its enormous fiscal burden? How can we expect to obtain, for the sake of a larger consumption of coffee, a reduction in foreign import duties, so long as we ourselves apply against it crushing export duties?

"It is true that the public administration must be sustained by taxation. But this conception has gone so far astray in its application as to provoke general protest and to constitute an obstruction to the expansion of the living forces of the country. A way, however, is opening, which seems to lead to the solution of this grave problem

of taxation. The Land Tax, well understood and well applied, will be the natural source from which to fill the coffers of the Treasury, without causing any just complaint from those who devote their abilities, their capital and their labor to useful production. This tax will tend gradually to the reduction, and finally to the extinction, of the export duties.

"The Sao Paulo Society of Agriculture has decided to devote its attention to this supremely important question; and with just satisfaction and hope we observe the determination of the National Society of Agriculture to take up the examination of the momentous problem."

ARGENTINE—CORDOBA

The advanced section of the Radical Party (the government party) in the Province of Cordoba has just issued its economic platform. It declares for the Single Tax regime for the national, provincial and municipal revenues, and calls for the retention of all public lands as public property, to be let only on lease. The gradual abolition of the customs tariff is demanded, beginning with duties on food and other articles of prime necessity.

Our readers no doubt recall that more than half the revenue of the Province of Cordoba already comes from a straight land value tax. Both the Government Party and the Opposition have declared for an extension of the same system to the municipalities.

ARGENTINE—BUENOS AIRES

Dr. Jose Arce, prominent member of the Conservative Party in the Argentine Federal Congress, in a speech opposing a bill for export duties, made the following interesting declaration, which we commend to members of our own Federal Congress:

"I am, on the contrary, in favor of a bill brought forward by two of my political colleagues of Buenos Aires, applying an increased tax on land instead of this export tax; because, as contended by the parliamentary group to which I belong and of which the actual President of Congress is a member, we are in favor of a tax on privilege, instead of a tax on labor."

In its January issue, *Revista del Impuesto Unico*, official organ of the Argentine Single Tax League, publishes the portraits of Dr. Felix Vitale and Antonio M. Molina and relates their meeting here in New York and how, as a result, was written that remarkable little work, "Poverty and Discontent," in Spanish, a review of which appeared in our last issue. In breaking the incognito which concealed the real authorship and origin of the book, our colleague makes this striking apology for so doing:

"By raising the veil from this long and well kept incognito, we believe we are but doing an act of justice on behalf of two servants of humanity, while at the same time adding to the interest and effectiveness of their work. This no longer, in these times of general awakening, needs to be clothed in other authority than that of its own literary merits, its unanswerable logic and its luminous, superb

inspiration, which comes reflected from that colossal dynamic center—Henry George."

The same review gives a pretty full account of the McGlynn Commemoration of Sept. 27th, in New York, and makes an appeal for an "Argentine successor of this Champion of Human Rights"

How Single Tax Parties May Be Started

ONE of the objections to independent political action frequently offered by Single Taxers is the difficulty in securing official recognition for a new political party—that is, a place on the official ballot. This would be a serious objection if it were true; for the practical value of independent action would be entirely lost if the Single Tax Party candidates were not on the official ballot in the general election.

In order to demonstrate how easy it is to start a political party (that is, to secure a place on the official State ballot) I have summarized the requirements of the various States. Of course, it takes at least two voters to start a party; one is an individual. But these two, in every State in the Union whose Election Laws I have seen (about thirty), can place a Single Tax Party ticket on the official ballot of their State by having nomination papers printed and securing the required number of signatures of qualified voters thereto.

We do not contend that doing merely that will elect the ticket or secure the Single Tax. But we do maintain that the bringing of the Single Tax to the attention of the voters on the official ballot is most effective propaganda. For in seeing the words on the ballot the voter is placed in the position of being required to decide for or against it. It is incumbent upon him, theoretically, to find out what the Single Tax is; his curiosity is aroused. The impending death of the Single Tax movement everywhere but in those States where political action is being taken is due to the fact that the general public does not know that there is such a thing as Single Tax.

For less money than it takes to run a Single Tax dinner, the words "Single Tax" can be printed on the official ballot of almost any State. The expense in some States would be less than twenty-five dollars, if the proper zeal is put into the work. Think of it! For twenty-five dollars you can have the State, at its own expense, print the magic words "Single Tax" and the emblem of the party on its official ballot in the next general election. Can you figure out any less expensive or more effective propaganda? And after you have secured a place on the ballot you can go about telling your fellow citizens to whom you have talked for years about the Single Tax that now they can vote for this wonderful thing.

We in New York, where the requirements are infinitely greater than in any other State, are now attempting to