

time to announce the result, as follows: "Amendment to the State Constitution prohibiting the manufacture and sale of Intoxicating Liquors," "Providing for and relating to Equal Suffrage," and another raising the Governor's salary from \$4,000 to \$10,000 a year. The fourth gives the legislature "Power to give or lend, or authorize the giving or lending, of the Credit of the State for the purpose of Assisting Citizens, Heads of Families, to Acquire or Improve their Homes."

The caption to this last amendment should read, "An Act to Raise the Price of Land and to Provide Relief Out of the State Treasury to Speculators in Land." The State of Texas is following California's lead in "How not to do it."

There were many revenue bills introduced for passage at the Regular Session following conventional methods. Two bills provided for a 2% tax on vendor's lien notes and proposed that the tax had to be paid before the notes were collectable by law. There were several bills proposing "gross receipts" taxes covering such businesses as oil production, coal, sulphur, salt, lignite, etc. Only one of these, that on gross production of oil finally passed. The discussions on the floor of the House were interesting as they disclosed the feeling that a tax on industries would necessarily hamper them and possibly drive them out of the State or else add to the cost to the final consumer.

Two amendments to the Constitution relative to taxation were proposed. The graduated land tax amendment retains all the present Constitutional provisions for the general property tax but adds the following proposition. "The Legislature may impose a graduated tax on all lands owned by natural persons or corporations in excess of homestead exemptions as provided in Article 16, Section 51 of the Constitution." "Said graduations may be upon an acreage basis or upon values or both acreage and values." It will be noted by the thoughtful that this proposed amendment makes no recognition of a principle. It merely leaves to the legislature the power to act and what it proposes may be a matter of expediency. It indirectly recognizes the evils of large acreage holdings and gives the power to punish. There is no recognition of principle of the right of society to land values.

The other proposed amendment to the Constitution reads as follows: "All land in this State, whether owned by natural persons or corporations, other than municipal shall be taxed in proportion to its value, which shall be ascertained as may be provided by law. No tax shall be imposed on improvements in or on land or on personal property. The Legislature may impose an inheritance tax. It may also tax incomes of both natural persons and corporations other than municipal. It may also impose occupation taxes, both upon natural persons and upon corporations, engaged in occupations coming under police powers."

This section as proposed leaves out the phrase "all taxes shall be equal and uniform." It eliminates the word property and puts in its stead the word land. Then it adds a sentence which contains the meat of the whole proposition,

"No tax shall be imposed on improvements in or on land or on personal property."

It leaves to the legislature the power to impose an inheritance tax, income tax on natural persons and corporations other than municipalities, and, also very properly, leaves to the legislature the power to levy occupation taxes upon persons and corporations whose occupations come properly within police powers.

William A. Black has been defeated for Commissioner of Taxation of San Antonio, but leads his ticket.

The National Convention in June

AT a recent conference of delegates representing the Single Tax Party organization in the States of New York, New Jersey, and Pennsylvania, a resolution was adopted approving the formation of a National Single Tax Party, and the holding of a Convention composed of delegates from States of the Union in which a Single Tax Party organization is in existence, and designating the undersigned as a Provisional National Committee with power to issue a call for a National Convention.

Pursuant to the foregoing authority vested in the undersigned as such committee, it is hereby announced that at 10.30 a.m., on Saturday, June 28th, 1919, at the headquarters of the New York State Single Tax Party, No. 246 West 14th Street, New York, a Convention will be held for the purpose of organizing a Single Tax Party of the United States, of electing a National Committee and of transacting such other business as may be brought before the Convention.

Delegates to the Convention must be chosen by the organized States in the proportion of one delegate to each one hundred votes or major part thereof cast for a Single Tax Party candidate at the last State election.

Provision will be made at the Convention for the representation of such States now organized as have thus far not cast votes for a Single Tax Party candidate.

ROBERT C. MACAULEY,

Chairman, Single Tax Party, Pennsylvania,

JAMES DANGERFIELD,

Chairman, Single Tax Party, New York,

E. YANCEY COHEN,

Chairman, Single Tax Party, New Jersey,

LOUIS KRAMER,

Chairman, Single Tax Party, Delaware,

Provisional National Committee.

Dated, New York, June 1st, 1919.

THE reference department of any public library is incomplete without the Single Tax Five Year Book. Ask your librarian if he has it.

NINETY per cent. of the land of California is owned by less than three per cent. of the people.

CANADIAN soldiers are shying at the trick of "putting them on land" in the wilderness! *Cleveland Citizen.*