

IS EIGHTY SEVEN BUT MUST HELP.

Editor *Single Tax Review*:

I am eighty seven years old, practically a chronic invalid at home for the last year; but I must help a little the only real surviving *Single Tax Journal* in the United States.

DR. W. S. BROWN.

STONEHAM, Mass.

REGULATION BY TAXATION.

Editor *Single Tax Review*:

There is one point in the *Single Tax* question which I have never yet seen discussed in a quite rational manner, and I would beg leave to draw your attention to it. It is its connection with the liquor question. Many serious people, though disgusted with the saloon as it is, object to the prohibition doctrine on grounds and with arguments which can not be soberly refuted. They hold that taxation should be used to regulate the liquor business, and some arguments for such taxation seem sound. And to the *Single Tax* theory they object that, if strictly adhered to, it would exclude taxation of the liquor business. I am not so sure that it would. The well known fact that liquor dealers have to pay very much higher rent than any other business suggests the thought that perhaps the proper way to deal with the nuisance may be to tax the landlord who allows his property to be devoted to such purpose. This method could probably be made a better regulation than any other system yet devised. It might revolutionise that business. Let the landlord (and his mortgagee) be directly responsible for taxes, fines and damages and he will want to know where he is at and in grim and sober earnest too.

The landlord, as such, is the natural tax collector and if the liquor business brings him a larger revenue than would any other, he clearly owes that much more to the government.

Does not the *Single Tax* system cover the ground in this case too?

S. TIDEMAN.

PERU, Ill.

REPLY BY THE EDITOR.

The *Single Tax* would get rid of taxes which are industrially onerous; this applies to all taxes imposed for revenue or protection. Taxes levied with punitive or regulative aim come under a different head—such are taxes on saloons and special taxes on dogs. A man can believe in these and at the same time accept and comprehend the entire *Single Tax* philosophy.

For ourself, however, we believe that prevention of any common nuisance is at all times preferable to its regulation by taxes. If the liquor business is an unqualified evil, like the open sale of morphine, opium, and other poisonous and intoxicating drugs, the prohibitionists, and not the high license men occupy the correct position. But if the liquor problem is only, as we believe it to be, purely a question of temperance—then the remedy is neither prohibition nor high license, but freedom, leaving the manufacture of beer, wines and liquors on the same plane as the manufacture of root beer and soda water. This solution is, if Mr. Tideman will reflect, more in line with the philosophy of the *Single Tax* and he will find the subject treated from this view-point by Henry George in the *North American Review* a number of years ago.

Editor *Single Tax Review*.

ANTICIPATED THE OREGON
AMENDMENT.

Editor *Single Tax Review*

Enclosed find draft for \$1 to renew my subscription to the *S. T. REVIEW* for another year. It is full of good things. On page 49 I saw for the first time the text of the proposed amendment to the Ore. State constitution.

You may remember that in an article in the *S. T. REVIEW* of Jan. 15, 1906, on the subject of "Direct Legislation and *Single Tax*" I said at one point; "Whenever the citizens of either South Dakota or Oregon become convinced that *Single Tax* should prevail, and their legislatures neglect or refuse to give the desired legis-