

## THE SINGLE TAX

Henry George developed a scheme of economic reform known as the "Single tax," in which he proposed that all taxes should be levied upon land values. His argument was based on the presumptive tendency of land to absorb all the value due to "improvement in the productive power of labor." Among these improvements he included "the growth of population, the increase and extension of exchanges, the march of invention, the spread of education, the improvement of government," etc. "Land being necessary to labor and being reduced to private ownership every increase in the productive power of labor but increases rent,—the price that labor must pay for the opportunity to utilize its powers, and thus all the advantages gained by the march of progress go to the owner of the land and wages do not increase."

Henry George defined the single tax in his organ "The Standard" as follows:

"The Standard advocates the abolition of all taxes upon industry and the products of industry and the taking, by taxation upon land values irrespective of improvements, of the annual rental value of all those various forms of natural opportunities embraced under the general term 'land'.

"We hold that to tax labor or its products is to discourage industry. We hold that to tax land values to their full amount will render it impossible for any man to exact from others a price for the privilege of using those bounties of nature in which all living men have an equal right of use; that it will compel every individual controlling natural opportunities to utilize them by employment of labor or abandonment to others; that it will thus provide opportunities of work to all men and secure to each the full reward of his labor; and that as a result involuntary poverty will be abolished and the greed, intemperance and vice that spring from poverty and the dread of poverty will be swept away."<sup>1</sup>

<sup>1</sup> Quoted from Ely's *Outlines of Economics*. 1917. p. 679-80.

Apart from the works of Henry George, especially his "Progress and Poverty," as a general description Young's "Single Tax Movement in the United States," is to be recommended.

Professor Lewis J. Johnson of Harvard University is now president of the National Single Tax League.

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