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EDITORIAL

## THE SINGLE TAX.

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**A** CORRESPONDENT who has run across a hand-out containing the usual Single Tax jumble of Sense and Nonsense—economic, sociologic and political—sends the same to this office with the startled question: “What’s this!?”

Although from the context of his letter our correspondent can not be taken for “stumped”; although Single Taxers are reducible to two sets—one, a limited one, consisting of sincere folks, mainly theorickers who live in a paradise of antiquated theorems; the other, quite a large set, consisting of politicians who seek to make their career non-partisanly in either of the two large parties of capitalism;—although, accordingly, the Single Tax is no issue, in America least of all, yet a bird’s-eye-view of Single Taxism will be aidful to the understanding of the Social Question.

The economic theory of the Single Tax [never to be confounded with Land Nationalization: the Single Taxer is too well-behaved a gentleman to propose “confiscation”: he would not “cut the head off, and then hack the limbs”: he is willing to despatch “Caesar” but not to kill “Antony”] is to the effect that, if all taxes are removed except a single tax upon land values, private expropriation will be impossible, and involuntary poverty will cease.

It would be unjust to brand the originators of the theory a bunch of hypocrites, because of the economic, hence, scientific unsoundness of the theory. If the Single Tax had originated in our own days the accusation would be justified. It did not. The Single Tax originated with the bourgeois revolution. Pardonable is the error, and free from the taint of hypocrisy, that exalted bourgeois revolutionists fell into of believing that the overthrow of the feudal oppressor and the enthronement of the class interests of the bourgeois would cement the Rights of Man.

The Single Tax sprang up about a century and a half ago from the intellectual ferment that culminated in that most rapid of revolutions—the great French Revolution—the downfall of feudalism, and triumph of capitalism. The source of the theory accounts for its bent. The power to tax is an apanage of sovereignty; the liability to be taxed is a badge of servitude. Under feudalism land, the foundation of feudal sovereignty, was not taxed; under feudalism, moveable wealth, the foundation of bourgeois servitude, bore the burden of taxation. Naturally enough, the bourgeois, in the measure that he “felt his oats,” in the measure that he became conscious of ascendancy and forefelt sovereignty for himself, servitude for his then master, elaborated a theory of taxation whereby the apanage of sovereignty, freedom from taxation, was to be his boon, and the badge of servitude, liability to be taxed, was to be his then master’s plague. Furthermore, naturally enough, the oncoming capitalist adjusted his theory to his material requirements. Without deliberate hypocrisy on his part, he exalted his own class wants to the dignity of the wants of Man. Hence the Single Tax as an economic proposition and as a sociologic manifestation.

Of course the Single Tax suffered immediate shipwreck. Revolutions come gifted with too much horse-sense to sacrifice themselves to any false theory that they might have spun in their infancy. The economic and sociologic facts, which the genius of Daniel De Foe—droll enough a favorite author on the lips of poorly read Single Taxers—had, at the time of the Single Tax furore in France, illustrated as fatal to the theory speedily asserted themselves. The successful bourgeois revolution went its way as the successor of an exploiting class; it forgot all about the Rights of Man in the needs of the capitalist; the trivialities of the Single Tax, as an economic proposition, were known by experience, and the theory was dropped; finally, as an ethical proposition, the Single Tax was relegated to the Old Curiosity Shop.

Thus ended the Single Tax Idea as a social force. To-day, as a revamped affair it lacks seasonableness; while, in so far as it breathes the air of the oncoming Socialist Revolution, and echoes not a few of its aspirations, the theory is a lame affair whose economics lag far behind its ethics:—

Even granting for the sake of the argument, the otherwise ungrantable proposition that the present involuntary poor would be benefited by the Single Tax,

the benefit is not direct; it can reach them only by a round-about route. There was nothing round-about in the Single Tax trajectory in the days of its legitimacy. The untaxed bourgeois was to be the direct beneficiary. To-day the bourgeois who could be directly benefited by the Single Tax is the ash-barrel element of his own class. Such elements can not make revolutions; least of all do they possess the requisite power to attract the proletariat—that hitherto necessary food-for-the-cannon of revolutions. Finally, as to the proletariat itself, it either will remain the prop of the Top-Capitalist, or will move in its own interests, for benefits to accrue to it directly—as class conscious revolutionary elements have ever done, and, for good reason.

The bird's-eye-view of the Single Tax justifies the conclusion that its future lies behind it.

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