

to the Officers and Executive Committee of the Massachusetts Single Tax League.

I am sorry that we are not all of one mind about the Income Tax Amendment. Our cause suffers when we disagree. The amendment will bring out our taxation of personal property, and that will bring lower taxation of buildings and improvements. We can't expect everything at once.

Prof. Johnson says (Single Tax in relation to Public Health) "We must stop taxing — gradually to be sure, but as rapidly as the public can be induced to see the vital importance of doing so — personal property, buildings, machinery," &c. &c. Here is our chance, the first chance we have had, to do what we say we want to do. If we vote for the amendment we vote for what it gives, — not for what it leaves ungiven, to be got later on.

If we are to have Compulsory Return we shall be better off if we first have the amendment. Compulsory Return, without the amendment, will tempt some to perjury and drive others away. I don't care anything about those who are willing to perjure themselves, but I do care about the honest men who will be driven away. If we ratify the amendment and find that, even then, some are driven away, we have a stronger argument for exemption and we use their help.

I shall not hesitate to run out of a burning house for fear that I may tumble into a frog pond.

Yours truly
James M. Miller