

THE

## INQUIRER

Vol. 2, No. 6  
Dec., 1954  
\$1 a year

46-260 KEARNY STREET SAN FRANCISCO 8 CALIFORNIA DO 2-1569

## CONFERENCE ON INCOME TAX REPEAL TO HEAR ELDRED, MORGENSTERN DEC. 4

"Repeal of the Income Tax" will be the topic of the fall-term Student Conference sponsored by the Henry George School of Social Science at the Y.W.C.A., 620 Sutter St., Saturday, Dec. 4, at 8:00 p.m. The Conference is open to students past and present, and to the public.

The question of income tax repeal was raised by Governor J. Bracken Lee of Utah at the Governors Conference at Lake George, New York, last July. His alternative was that the states collect the federal revenue and pass it on to Washington. He said local collection is the customary practice by which private civic organizations collect dues. The same practice, by government, he said, would put an end to the pleading of the states for federal aid, which is centralizing power in Washington. Repeal is being pushed by the "Organization to Repeal Federal Income Taxes," 1915 S. Western Ave., Los Angeles, of which Governor Lee is a director. President is Bertrand W. Gearhart of Fresno, who served 12 years on the House Ways and Means Committee.

### BACKGROUND OF THE AGITATION

Prior to 1913, the federal government did not collect income taxes. It was blocked from doing so by the United States Constitution, which provided in Section 9, Paragraph 4:

No capitation, or other direct, Tax shall be laid, unless in proportion to the Census or Enumeration herein before directed to be taken.

The meaning of this provision was that direct taxes, such as income and land taxes, had to be apportioned among the states for collection according to their respective populations, so that the amount due from each state would be in proportion to the number of residents in the state.

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That provision remained in force 125 years, during which the federal government on several occasions levied a property tax falling in part upon land values. Forty-one years ago, however, that old limitation on federal power was set aside by the 16th Amendment, which provided:

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.

The first federal income tax fell only upon high incomes, but since then exemptions have been lowered and now most of us know the meaning of March 15.

#### TALKS...DISCUSSION...QUESTIONS...QUESTIONNAIRE

Conference speakers will be Wilfred Eldred of the School faculty and Otto Morgenstern of San Francisco State College. Dr. Eldred was Associate Economist with the Federal Reserve Bank in San Francisco for 11 years and was one-time economics teacher at Stanford and at the Universities of Washington, Michigan and Virginia. Mr. Morgenstern is working for his doctorate at the University of California and has travelled extensively, living for a time in Israel and South Africa.

Following their talks, the conferees will discuss the issue of income tax repeal at separate tables. Each table will submit questions to the speakers, and each participant will report his own conclusions by means of a Conference Questionnaire. The results of the Questionnaire will be summarized and released to the press.

Conference Chairman will be Joseph S. Thompson, President of the Henry George School in Northern California.

Refreshments will be served at 10:00 p.m.

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"KICKING RACE PREJUDICE AROUND" will be the topic of a panel discussion sponsored by the School at the First Methodist Church, 1600 Bancroft Ave., San Leandro, Friday, Dec. 10, at 8:00 p.m. Participants will include Rev. L. Sylvester Odom, President of the Oakland Branch of the National Association for the Advancement of Colored People; Rev. Pio Julian Daba, Minister of the Filipino Methodist Church of Oakland; Stanley Block, attorney; and Dixie Wood, East Bay Director of the Henry George School. The program will be concluded with a film, "The Challenge." Refreshments will be served at 10:00 p.m.

DR. LOUIS WASSERMAN, Associate Professor of Philosophy and Government at San Francisco State College, will speak on Denmark at the fall-term Commencement in the Y.W.C.A., 620 Sutter St., Friday, Dec. 17, at 8:00 p.m. Last summer Dr. Wasserman headed a tour of students to Denmark, where he met with Dr. Viggo Starcke, leader of Denmark's Justice Party who addressed friends of the School here last May. Student speakers will also be heard. Certificates will be awarded to the fall-term graduates.

A LUNCHEON CLUB of graduates and friends of the School meets every Tuesday, from 1:00 to 2:00 p.m. on the second floor of Manning's Cafeteria, 658 Market St., around the corner from School Headquarters. All readers of "The Inquirer" are invited to attend. Informal discussion is the regular weekly program.

CONTRIBUTIONS WERE RECEIVED during November from Miss Louise Hugus, Miss Frances Gray, Wallace L. Kibbee, Mrs. Dorothy Oleott, Miss Grace Benson, Archibald C. Matteson, Jr., Miss Rose Gladue, Mrs. Betty Lane, Miss Paula Feldman, Mrs. Henry Strong, Mr. and Mrs. I. A. Dehn, Wesley Craig, Miss Rose Papini, Edgar McCoy, Mrs. Ruth Rankin and Chris-

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topher Elliott. Two other friends of the School reported that the School has been named in their wills.

FAITHFUL VOLUNTEER at Headquarters is Mrs. Neva Arnold, graduate of Herbert Pirkner's class at Galileo High School in spring, 1953. She comes to help with office work several times a month. Miss Minnie Jones and Christopher Elliott also helped at Headquarters in November, Mr. Elliott being one of the first to respond to the fund appeal he helped to address and mail.

A COMPLIMENTARY SUBSCRIPTION to the "Christian Science Monitor" has been donated to the School by a thoughtful friend. The gift of this famous old paper is much appreciated. It will be read.

LETTERS TO THE EDITORS of local newspapers appeared recently from the pens of Carolyn Threlkeld, Robert Tideman and Mrs. Ethel Cohen, all graduates of the School.

PAUL KOONS, long time active friend of the School in Omaha, has arrived in the Bay Area and will teach a class next term. Other active faculty members whose interest began in other centers are William Greenbaum, A.E. Hartmann, Arthur Linahan, Charles MacSwan, Miss Rose Papini and Herbert Pirkner. Also arrived from Urbana, Illinois, is Charles H. Spaulding, another old friend of the School.

NOW IS THE TIME to turn in the names of friends and acquaintances to whom you want class announcements sent next term. Give them a chance to take the course too.