

medical life is so deep and accurate that he could hardly believe that there was no biographical foundation for the character.

Every careful reader of *Middlemarch* will agree that George Eliot has sensed as few writers of fiction have done the peculiar difficulties which confront the medical man who seeks to be true to himself and his profession. Although the practice of medicine has undergone many changes since the time in which George Eliot wrote, human nature is much the same now as then, and many of the problems which confront the young physician of to-day are similar to those of Lydgate.

BIBLIOGRAPHY.

- J. W. Cross, "Life of George Eliot."
 Richard Burton, "Masters of the English Novel."
 C. S. Olcott, "George Eliot, Scenes and People in her Novels."
 Leslie Stephen, "George Eliot."
 Mr. H. Deakin, "Early Life of George Eliot."

THE REMEDY.

A NATURAL AND REASONABLE PRESCRIPTION PROMISING RELIEF FROM UNJUST AND VEXATIOUS TAXATION.

BY SEWARD W. WILLIAMS.

The pharmacist, as a professional man, is always interested in remedies designed to prevent, relieve or cure the ills of the community. The druggist, as a business man, should be no less favorably disposed toward a remedy promising him relief from annoying and unjust taxation.

The world's leading sanitarian, Surgeon General W. C. Gorgas (retired), says.¹

"I feel confident that the most sanitary measure that any community could adopt would be a taxation on land values." (Note "land values" not land.)

Dr. S. S. Cohen, of Philadelphia, one of the best friends Pharmacy ever had in the medical profession, and well known to members of the A. Ph. A. as one of America's foremost physicians and deepest thinkers, says:²

* * * "Tax vacant land equally with adjoining land put to wise use, and remove taxes from the improvements made by the farmer, the manufacturer, miner, etc., and you will revolutionize not only industry but health. Rents will fall, and profits of the farmer, the manufacturer and the merchant, the wages of the workman, will alike increase. In other words, labor, whether mental or physical, will receive its due reward; and legal ground-blackmail—which is what the holding of land out of use amounts to—will cease."

Now the pharmacist, as an analyst, will recognize that the remedy alluded to is the "Singletax" advocated by that great philosopher, Henry George. But we must not allow the mere name of a valuable remedy to prejudice our minds against the medicine itself. The expert in prescriptions realizes the importance of dosage and writes it on the label. He would laugh at anyone who refused the prescription because the whole bottle couldn't be comfortably taken at once.

Thus, with the remedy under consideration, he may prefer the title "singletax

¹ *Jour. Am. Pharm. Ass'n*, March 1916, p. 284.

² *Ibidem*, p. 285.

limited." "Land value" or "Site value taxation" is better terminology but the term employed on the original prescription holds in general usage.

Passing now from the public health to the health of business—the druggist's business and in fact all business except that of the land speculator and the landlord—let us consider the bearing of site value taxation on the druggist's own interests.

If public revenues were derived by taxing values which the public creates the druggist would not be taxed on what he sells or what he earns. The community would be taking for public use from values created by the community, leaving to the individual, practically untouched, values made by the individual and rightfully belonging to him.

It would be unwise to take the whole bottle of Georgian elixir at once, safe as it is, but in graduated doses it would certainly be good for what ails us.

As a nation we are apparently on a toboggan headed for socialism and may be unable to stop where we should, at the possibly reasonable limit of public utilities. With human nature as it is there seems grave danger in socializing industry; for as David Harum says, "There's as much human nature in some folks as in others, if not more."

Mankind has rejected the simple golden rule of Christ for 1900 years, and, despite the fact that its adoption would have made a heaven out of earth, will probably go on disregarding it until finally it has to be accepted as the one and last resort.

With things as they are we should gradually modify our taxation laws so as to throw an increasing burden on unearned incomes, decreasing the unreasonable load now resting on the honest earnings of the individual. We can't realize too quickly that at present we are blindly taxing things so as to discourage what we want to encourage and *vice versa*.

Land speculators are probably the only ones who have not borne a reasonable share of war expense. Their incomes may be deferred until others have largely or fully paid the debt; then the speculators can pocket a colossal profit on the "unearned increment" of their land which they held out of use when, as the source of food and other necessary products, it was most needed.

The National Economic League (President, W. H. Taft; Vice-Presidents, C. E. Hughes and Frank A. Vanderlip) asks: "Instead of taxing the income or rent of real estate, ought all land, irrespective of improvements or use, be taxed by our Government for the payment of war debts, so as not to discriminate in favor of vacant real estate and thereby penalize the use of property?"³

John Stuart Mill, English philosopher and political economist, was interested in forming the "Land Tenure Reform Association," which in 1870 commenced a definite program of propaganda for "the interception by taxation of the *future* unearned increase of the rent of land."⁴

In New York City alone, during nine years, 1906-15, land values increased more than a billion and a quarter dollars.⁵

Col. Theodore Roosevelt, in the *Century Magazine* for October, 1913, declared

³ *The Public*, Aug. 2, 1919, p. 812.

⁴ Prof. Arthur N. Young's (Princeton Univ.) "Single Tax Movement in U. S.," p. 22.

⁵ Report of N. Y. City Dept. of Taxes and Assessments, 1915, p. 20.

for municipal self government in taxation and the heavier taxation of the unearned increase in the value of land.⁶

Had Texas cities enjoyed municipal self government in taxation, the experiment of Tax Commissioner Pastoriza in Houston, which was proving a great success, would doubtless have culminated in a demonstration of the benefits of site value taxation and led other places to adopt a similar plan.

Canada, Australia and New Zealand have applied the idea successfully in a limited way. In this country Pittsburgh and Scranton are gradually effecting better conditions along this line.

As everybody knows, our present system of taxing personal property places a premium on perjury. "Ability to pay" too often carries with it not only the ability but the disposition to evade.

Benjamin Ide Wheeler, classical scholar, educator and author, says:⁷

"Whenever you find singletaxers you will find men and women who are interested in what is going on in the world for reasons other than personal reward. They are earnestly seeking the good for its own sake and for what they believe to be the good of the country."

Lewis Jerome Johnson, Professor of Civil Engineering, Harvard University, says:⁸

"The Singletax sounds Utopian only because our conceptions are distorted by long contemplation of nothing but economic maladjustment. When its reasonableness is once seen, effective steps toward its realization cannot long be delayed."

About nine-tenths of our newspapers and magazines appear to regard the subject as a forbidden topic.

Somehow we are reminded of Macaulay's sarcastic remark that "the law of gravitation might not be generally accepted to this day were important interests concerned in disputing its truth." (Or ignoring what cannot successfully be disputed.)

However, Industry—the natural union of capital and labor—is bound soon to press its case against the privileged monopoly of land and its natural resources.

The Provisional Committee of Manufacturers on Federal Taxation says:

"A bill to tax the privilege of land holding was laid before the Ways and Means Committee by Jackson Ralston and has received much favorable comment.

By this plan it is believed that the present Federal tax burden upon producing industries may be reduced at least 25%, or a total of \$1,000,000,000. * * *

The value of land is half of the entire property of the United States, and it pays *no Federal taxes.*" * * *

But the object of this article is not so much to argue the case as to persuade the reader to investigate the subject for himself and form his own conclusions.

Francis Neilson's new book, "The Old Freedom," and a booklet by Emil O. Jorgensen, "The Next Step Towards Real Democracy," are worth reading; and the attention of every druggist who has not read it should be called to the excellent article on "Untaxing Industry" by Charles G. Merrell, appearing on pp. 631-33 of the JOURNAL OF THE AMERICAN PHARMACEUTICAL ASSOCIATION for August.

After reading Louis F. Post's remarkably clear little book, "The Taxation of

⁶ Young's S. T. Movement in U. S., p. 243.

⁷ *Single Tax Review*, Mar.-Apr. 1911, p. 37.

⁸ *American Journal of Public Health*, June 1914.

Land Values," the pharmacist may well ask the reason for the complicated and petty taxes imposed by the Revenue act of 1918.

REPORT OF THE COMMISSION ON PROPRIETARY MEDICINES TO
THE AMERICAN PHARMACEUTICAL ASSOCIATION
AUGUST 1919.*

During the period since its last report the Commission on Proprietary Medicines has continued the study of the several problems assigned to its consideration, but has not been able to bring any of the particular investigations to a sufficient degree of completeness to warrant a final report thereon. The present therefore may be regarded as a report of progress.

Continued Decrease of Alcohol Content of Patent Medicines.—The report of the Commission for 1916 set forth the results of its investigation of the alcohol content of 1108 proprietary medicines commonly handled by the retail drug trade. Of these 29.40 percent were found to contain alcohol in excess of one percent, as compared with 48.25 percent of U. S. P. preparations and 47.65 percent of National Formulary preparations which contained alcohol in excess of one percent.

Since then hearsay reports not yet confirmed, but probably correct, indicate that proprietary manufacturers generally are making strenuous efforts to find substitutes for the alcohol in their preparations, and that some of them are considering the change of their products from liquid to solid form, their efforts in these directions no doubt being stimulated by radical prohibition legislation and by the increasing cost of alcohol.

Reports continue to come of the use of a certain hair tonic as a beverage liquor substitute in dry territories, some enterprising experimenter having discovered the preparation to be good for inward as well as for outward application. From information received there is reason to believe that the abuse of this preparation in this manner will soon be brought to an end.

As is well known the U. S. Internal Revenue Bureau publishes a list of excessively alcoholic preparations that have been discovered from time to time through a long series of years. From the fact that the Internal Revenue Bureau is known to be one of the most efficient of government agencies and that it has a highly efficient secret service at its command, it may be inferred that but few preparations of this character have escaped its attention. A careful examination of the Internal Revenue list shows the names of comparatively few preparations that are handled by the regular drug trade, and it is to be hoped that even this small number will soon cease to be found in the stock of any reputable drug house.

On the whole it may be said that the regular drug trade, both wholesale and retail, is gratifyingly free from the sale of proprietary medicines containing alcohol in excess of what might reasonably be considered necessary for the solution of their medicinal constituents or to ensure them against spoilage by fermentation or freezing.

* Presented and accepted New York meeting American Pharmaceutical Association, 1919.