

HOW TO FIGHT HIGH TAXATION

NO sane man objects to paying just and reasonable taxes. But every sane man does object to paying more taxes than he should pay, objects to having his money squandered by careless, inefficient, negligent, stupid, ignorant, or corrupt tax officials.

Our taxes have been multiplying for years. They have now reached a point where they are threatening to drive the country into pauperism. Business and industry have suffered until there is no new wealth left with which to create new enterprises or to support constructive programs.

Why does this condition exist?

Because billions of dollars are wasted every year by those who spend our tax money!

We cannot support both government and waste. Which will survive?

That question is for us, the people, to answer. We have the power to safeguard our government by driving the crook and the charlatan and the spend-thrift out of public office. It is our duty and right to see that our taxes are wisely used. We must not let them be thrown to

the winds, or spent whimsically. We must not let our money buy political favors for those in power. And we must see that an accounting is made for every penny of it.

We in Nebraska have found out a lot about taxes and tax officials during our campaign for better government and lower tax levies. When we speak of the waste of billions of dollars, we are not guessing. We know.

Nebraska has become known, in the last few years, as the nation's "white spot," a white spot on a map black with the gloom of heavy taxation and the fear of heavier taxation to come. The story of her fight to decrease her taxes may prove enlightening to people of other states.

In ten years Nebraska's general property levies have been reduced 33.1 per cent. Taxes have been cut approximately \$139,000,000. The state, as a state, has no bonded indebtedness today. It has no sales or use tax, no luxury, cigarette, or income tax.

Up to the present the people of Nebraska have resisted all the efforts of the wasters—pressure

from within the state and from without — to establish new forms of taxation. There are still some black spots in the "white spot," but these will be eliminated as soon as possible.

We in Nebraska realized some years ago that our tax money was being flagrantly wasted. We determined to find out how and by whom. It was hard, monotonous work. It took years of investigation and auditing accounts. Over a hundred million dollars in tax expenditures were itemized, classified, and analyzed.

First we organized groups of tax-payers, men willing to spend time and energy and their own money in getting at the truth of government expenditures. We formed nonpolitical organizations, for we knew that both our major political parties spent our money with equal carelessness—that the tax funds were "anybody's football."

We uncovered a m a z i n g things when auditing the books—where there were books to audit. Some government offices, incredible as it seems, had almost no records. We found accumulations of years of bills—some receipted and some not—as the only records available to account for the spending of thousands of dollars.

After we had surveyed a number of counties, cities, vil-

lages, and school districts, we had a basis for comparison. For instance, we discovered that one county had paid \$700 for 10,000 distress warrants—ordinary printed forms on a small sheet of paper—whereas another county had bought the same number of these warrants for \$52.50. We checked up on five other "low" counties. They paid an average of \$115.70 for almost the same printed forms.

The county that paid the highest price spent \$1,103.20 for 10,000 primary election ballots. The county that paid the lowest price obtained the same number for \$45. The average of the five lowest counties was \$63.50.

One county paid \$110,000 under contract for a number of steel bridges. But when these bridges were checked, they were one short. Nobody ever found it.

In another county a carload of gasoline was missing. What became of it is still a mystery.

In my talks I usually exhibit part of a creosoted post. Any farmer in Nebraska knows that he can buy that post for \$1.60 to \$1.85. Yet one county paid as high as \$12.50 apiece for these posts—they were designated as piles—and bought a large quantity of them.

Gradually we began to get a true picture of the tax and gov-

ernment situation in Nebraska. We published our findings without prejudice or personal criticism. Gradually the people began to wake up, to demand economy, and to get it.

The citizens of Nebraska now know that nothing helps the state more, both inside and outside, than the fact that a militant group of citizens is uncompromisingly insisting on good government. They realize that to take an interest in taxation is nothing more than taking an interest in the protection of their homes.

There is only one way to eliminate waste and bad politics: Go into every political subdivision of your state. Put trained men to work auditing the books, itemizing, classifying, and analyzing every dollar of income and every dollar of expenditure. Voluntary contributions will take care of the cost.

By spending money for defense against the wasters, you'll be cutting down the tribute you are paying and will continue, otherwise, to pay.

In Nebraska we itemized all income and outgo for the years 1912, 1918, 1930, and the last two years. In 1912, an average year of the prewar period, expenses were low. They were higher in 1918, during the war. In 1930 they reached the peak.

The last two years show the reduction from peak expenditures, and even more important, just what has taken place currently in the office under survey. Thus we see the record each public official has made for himself. We do not color the record. We merely present the facts. The voters will do the rest.

The figures show things like this: Hall County, Nebraska, used to spend from \$600 to \$800 a year to publish a bar docket. Under a new system it costs less than one sixth that amount. In another county, analysis indicated a waste of \$2,000 a year on one small item of stationery and office supplies.

These investigations must be made through organizations that are no part of, or in no way controlled by, the public pay roll. It is a work that demands eternal vigilance. A governmental unit may be efficient this year and scandalously inefficient the next.

Our local leagues were started about 1922. Shortly after that groups of tax leagues began forming. Eventually the State Federation was organized. It was in reality a vigilance organization.

We told the truth of Nebraska's condition exactly as we found it, without fear or favor. Many of the tax spenders, and others—became almost hysteri-

cal in their protest that we were going to ruin the state because we were telling the truth about the state's condition. Now they know that the work of these pioneering tax leagues created the control that made the "white spot" possible.

The Federation has opposed new forms of taxation until such time as the tax money now being collected is honestly and efficiently expended.

In some states it rains new taxes all the time. Do these new forms of taxation—usually rep-

resented as a sales tax, use tax, service tax, or income tax—improve government, raise the standard of living, make a better commonwealth? Or does this mass taxation penalize industry, lower the standard of living, and actually hurt the state? These are questions which should be carefully considered. We have failed to find much good that has resulted from excessive taxation. And we can see an infinite amount of harm that has been done by it.—*Frank G. Arnold, condensed from Liberty.*



The Sense of Smell

THE sense of smell in man is limited to a very slight sphere. His range of smell perception is small, and the stimulus is easily exhausted. It is only to the special few, the smeller by vocation, the tea-taster, the poet and lover of nature, and the blind that the sense of smell is still important.

No better example of the compensatory mechanism can be found than in the case of Helen Keller. Deprived of sight and sound, she can re-create the world around her with unbelievable accuracy. "If," she says, "many years should elapse before I saw an intimate friend again, I think I should recognize his odor instantly in the heart of Africa as promptly as would my brother that barks."

This is no mean comparison, as many masters of the brothers that bark can affirm. Did man lose something that cannot be replaced when his sense of smell began to vanish?—*Health Digest.*