

**NATURAL TAXATION; AN  
INQUIRY INTO THE  
PRACTICABILITY, JUSTICE AND  
EFFECTS OF A SCIENTIFIC AND  
NATURAL METHOD OF TAXATION**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649391370

Natural taxation; an inquiry into the practicability, justice and effects of a scientific and natural method of taxation by Thomas G. Shearman

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**THOMAS G. SHEARMAN**

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NATURAL METHOD OF  
TAXATION

BY

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G. P. PUTNAM'S SONS

NEW YORK

LONDON

27 WEST TWENTY-THIRD STREET

24 BEDFORD STREET, STRAND

The Knickerbocker Press

1897



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# NATURAL TAXATION.

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## CHAPTER I.

### INTRODUCTORY.

§ 1. **Is there any natural taxation?** Is there any such thing as a natural or strictly scientific method of taxation? Almost all self-styled practical men scornfully deny that there is; and in this denial, for once, the professors of economic science, whom they contemn, seem to agree with them. It is more than doubtful whether any such writer upon the subject recognizes any natural form of taxation; while Professor Perry distinctly asserts: "There can be no science of taxation"; and: "Nature has given no whisper, that we can hear, about any taxes."<sup>1</sup> Professor Sumner also says: "There are no natural laws of taxation." Of course, all good protectionists cordially indorse these opinions.

Nevertheless, is this consensus of opinion well founded? Is it true that Nature has nothing to say on this subject? Is it true that there is and can be no science of taxation? If it is, then Nature can have nothing to say about government, and all talk of the science of government is folly. For government implies taxation, as truly as the

<sup>1</sup> Perry's *Pol. Economy* (20th ed.), 581.

existence of animated nature implies food. Taxation is the indispensable condition of all government. Taxes are the food upon which it lives. Without taxes it must die. If all offices of government were filled gratuitously, it would none the less be maintained by taxation, although the only direct taxpayers would be the office-holders. Just as certainly as the existence of the body implies a science of food, the existence of human society implies a science of taxation.

For society and civilization, the value of which is beyond all computation, cannot exist without government, and government cannot exist without taxation. If there is any real social science, that science must include all things which are essential to the existence of society. If it is true that taxation is necessary, that it is, upon the whole, productive of good, even under its present chaotic conditions, and that it does return an equivalent to society, does it not follow that a thing so necessary and so naturally beneficial can be brought into harmony with natural laws and organized upon a basis of principle? To say that it never can be, simply because no one has yet defined the principle upon which it should rest, is almost as absurd as to say that the law of gravitation did not exist until Newton invented it. Gravitation in the universe is not more inevitable than taxation in civilized society. We may be sure that there is a science of taxation, and that Nature has much to say about it, if we will only listen to her voice.

How can we learn the teachings of Nature upon this subject? How does Nature teach us anything? Is it not by the stern pressure of necessity, driving us forward, while every path, except the right one, is hedged up with difficulties and penalties? Nature tells us nothing, in plain words, but while, on the one hand, she makes it im-



possible for us to stand still, she walls up, on the other hand, the door to every wrong path. It is an invisible wall, against which we blindly dash ourselves, again and again, until at last we learn the lesson and grope our way to the only open door. Even so, Nature shuts the door in our faces, as we try one method of taxation after another; until at last we stumble upon a path, the door of which is wide open, and which is not obstructed by insuperable obstacles. Then, it may be, we shall find not only that the method of taxation thus indicated is the easiest and best one, but also that Nature has all along collected taxes by this method, while we have wasted our efforts in double taxation, to the vast injury of the whole human race.

Let us then, before seeking to find a method affirmatively pointed out by Nature, inquire into the working and effects of the methods commonly in use, and the testimony of experience as to their results.

**§ 2. Bad effects of existing system.** The condition of society, in the most highly civilized countries, is sufficient proof that Christianity and civilization have thus far failed to produce the beneficial effects which might reasonably be expected of them. A few absurd optimists strive to convince us that all is for the best, in this best of all possible worlds; but the common-sense of mankind, and especially of the prosperous classes themselves, is fully convinced that there is something radically wrong in our civilization. Analogies must not be pushed too far; but they must be used, though not abused. When a sensible physician is called to advise upon a case of chronic indigestion, his first inquiry is concerning the food upon which the patient has lived. Bad food may not be the only cause; but if the patient's food is clearly bad, the physician reforms that, before he attempts to re-

form anything else. When we find society in an unhealthy state, wealth unequally and unjustly distributed, idle people rich, industrious people poor, gambling encouraged, industry and commerce discouraged, desperate and degrading poverty side by side with excessive and wasted wealth, it is not a mere delusion, as some would have us believe, which leads us to say that these are the results of bad government. But when we seek for the causes of bad government, why should we not do as we would in the case of the human body, and ask upon what food this government has lived? Bad taxation is as certain to produce bad government and bad social conditions, as is bad food to produce indigestion and decay in the human body. And as no medicine, in the long run, can supply the place of good food, so no other social reforms can ever bring social health, so long as unjust and unscientific forms of taxation are continued.

**§ 3. Bad taxation destructive of society.** Just as the human body can sustain life for a long time upon poor food, taken irregularly, at wrong times, and in wrong proportions, so government can be sustained for an indefinite period upon bad taxes, oppressive, unjust, badly collected, and in many respects injurious. But, as bad food breaks down the health and shortens the life of the body, so bad taxes destroy the health and sometimes even the life of the state. The Roman Empire owed its destruction as much to bad taxation as to slavery itself.

What are bad taxes? Surely, all taxes are bad, which bear most heavily upon those who are least able to pay and who derive the least benefit from government. Any tax is bad, which takes from the poverty of the poor to add to the wealth of the rich. Any tax is bad, which can be easily evaded by fraud or falsehood, and is therefore paid only by the honest and truthful. Any tax is

bad, which can only be collected by oppressive and degrading methods. Any tax is bad, which unnecessarily hinders the increase of wealth and comfort among the people as a whole. Any tax is bad, which corrupts the morals of the people or which necessarily brings into existence a class which finds its profit in promoting wastefulness and extravagance in public affairs. Finally, any tax is bad, which makes the real taxpayer pay it twice over, while the government receives it but once.