



the halter



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TAX CHEAT? - THERE'S NO SUCH ANIMAL

"Tax cheat threatened with jail", headlined an article from the Winnipeg Free Press sent to us by one of our Manitoba members. (Similar articles appear each March and April at income tax time, replacing the robin as the surest sign of Spring.) The article reported the self-righteous wrath of Federal Tax Collector James Gourlay over unreported income which he claimed was depriving his bosses of more than three billions dollars a year. Gourlay promised that the government intended to crack down on tax "cheaters".

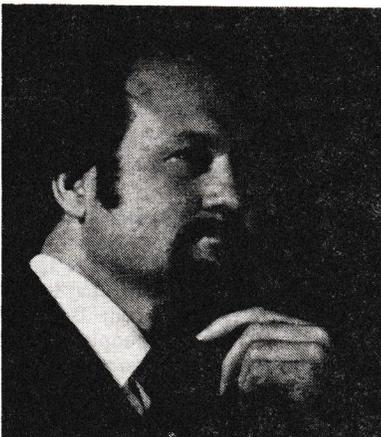
It is time that we all took a close, critical look at the concept "tax cheat". If government services were distributed to the taxpayers in a uniform and universal manner, then "tax cheat" would be an appropriate term to apply to anyone who tried to connive his way out of paying for his share. However, in Canada, 1980 we find Chrysler Corporation being bailed out of bankruptcy--with the taxes paid by Ford, General Motors, Datsun, Toyota, Volkswagen and the other successful car manufacturers; we find our strike-ridden post office subsidized hundreds of millions of dollars every year -- by

taxpayers who are prevented by law from offering competitive service; and we find the B.C. Place Stadium being built for the benefit of a few sports fans and entrepreneurs --by homeowners whose mortgage payment and property taxes bring them closer to the real possibility of loss of their home through foreclosure.

Anyone who tries to defend himself from our redistributive tax system cannot be considered a cheater. What other recourse does one have against such practices? Withholding ones taxes is the only method of protest available to the individual in the short run. Granted this withholding is illegal and can result in a fine, a jail sentence or both. But surely what government calls tax cheating is merely the defense of one's property.

In the long run HALT's goal must continue to be the striving for the removal of all laws which make it illegal to control the disposal of one's property. Then the concept of "tax cheat" will be placed on the shelves of political mythology alongside the belief in the divine right of kings.

"Canada's Friendly Taxman" joins HALT's Board of Advisors



David Ingram

David Ingram, "the man the income tax guys wish would go away", has become the latest member of HALT's Board of Advisors, joining Henry Hazlitt and Dr. Hans Sennholz. A former night desk clerk, Fuller Brush Man, car salesman and coffee shop owner, David made his start in the tax consulting business with H & R Block in 1968. After one year with H & R he purchased a Cen-ta Business Services franchise in Vancouver. Subsequently he bought the whole company outright and built it into Cen-ta Tax Services. He also holds interests in many other enterprises.

A keenly competitive and outspoken entrepreneur, David says of himself: "...I know Canadian tax law and just about every tax law in every country in the world...I call myself a tax expert because I am a tax expert. Nobody's perfect, but I am so far ahead of anybody else that they're not even close".

We are pleased to announce that David will be passing on his expertise to our HALT members in practical articles on tax saving in each of our future newsletters. These articles will add an immediately practical dimension to HALT's longer-term programs for change.

Vancouver's Doomed Stadium (Part II)

by Richard Bolstler

THE CAMPAIGN OPENS

On March 31, HALT Vancouver moved out of the planning rooms and brought the tax revolt to B.C. The first shot "heard round the province" was a critical report by Nick Moldovanyi calling a halt to the B.C. Place Stadium project. The report was presented to the media during a news conference at the Hotel Vancouver in downtown Vancouver and was simultaneously delivered to each provincial Member of the Legislative Assembly by HALT Victoria President Don Braden. At the well-attended conference, Moldovanyi urged the newspaper, radio, and television representatives to ask their audiences firstly for opinions on the Stadium Proposal and secondly to pass these along to HALT.

Coverage of the press conference was excellent. News spots appeared on CBC-TV, BCTV, CHEK-TV (Victoria), CKVU-TV, most Vancouver radio stations, and in all of the greater Vancouver daily newspapers. The coverage also generated guest spots for Nick and HALT Vice-president Walter Boytinck on the John Reynolds and Gary Bannerman open-line radio shows; an appearance on CKVU's Vancouver Show, and a sparkling 45 minutes with BCTV's highly-rated Jack Webster.

THE PETITION

The public response to HALT's appeal has been one big "WE DON'T WANT TO PAY". Phone calls and letters began reaching HALT's head office by the dozen, then by hundreds. Over 98% of the respondents opposed the stadium prompting HALT to fire the second shot of the revolt -- a province-wide petition drive to halt the spending of tax dollars on the stadium. Over 200 petition forms were sent out to the respondents, followed by a mailing to HALT's B.C. membership.

By April 20 completed forms began to flow to Head Office and action was taken to keep the mushrooming undertaking on target. All volunteers have been placed in a communications network with a coordinator for every ten volunteers. By April 27 the network was in place for the greater Vancouver area.

HALT Victoria soon joined the campaign. On April 14 Director Richard Bolstler met with Don Braden another Victoria members and convinced them that this project should be supported by all B.C. HALT chapters. They agreed to be responsible for coordinating the petition drive in Victoria. As a matter of



Nick Moldovanyi at March 31 News Conference

fact, over 25% of our response had come from Victoria, much of it due to two newspaper articles by Gorde Hunter of the Victoria Colonist. Mr. Hunter is one hundred per cent behind HALT. He concluded his opening article with "if HALT is to run with the ball for all of us, then we'd better provide the blocking now while there is still chance to force a change in government thinking".

POLITICIANS FORCED TO TAKE STAND

HALT's communication to the MLA's took time to have effect. The usually vociferous NDP was initially silent on the B.C. Place Stadium proposal. In fact Al Passarell, MLA for Atlin, was the only member to respond to our first letter and was concerned to find himself the sole dissenter on the stadium issue. However, at a lunch meeting on April 11 with Al Passarell and Gorde Hunter, Dave Barrett stated that he too was opposed to taxpayers' dollars being spent on a sports stadium. Hunter printed Barrett's statement in his next column and urged HALT and the NDP to join forces on this issue. Soon after that HALT began receiving letters from other MLA's, all but one expressing their opposition to the stadium.

On April 30, President Mike Little and Nick Moldovanyi met informally with opposition leader David Barrett and several NDP MLA's. Mr. Barrett again voiced his support for the HALT campaign and wished us every success.

PETITION TAKEN TO THE PROVINCE

On April 27 Nick Moldovanyi and HALT staffer Bill Buckler set off to take the petition to the rest of the province. Over 50% of the population lives OUTSIDE of Vancouver and Victoria, so a fifteen-city, three week tour of B.C. has been launched. Every city of 10,000 or more is to be visited, taking Nick and Bill from lumber towns to mining centres, from the prairies and oil towns of the north-east to the fruitlands of the Okanagan. HALTers across the province have been superb in helping us organize the tour. Meeting halls had to be found, posters put up, accommodations for our travellers located and publicity gained. Our members were able to come through in most cities, leaving us optimistic that many new HALT chapters will be established after this campaign.

CBC POLL CONFIRMS HALT OPTIMISM

HALT is not the only organization watching B.C. Place. CBC Vancouver produced a twenty minute documentary on B.C. Place for their show "Pacific Report" and decided to add a segment on HALT at the last minute. Nick Moldovanyi was shown gathering signatures on Vancouver's Robson Square. At the end of the show, the viewers were asked whether they thought B.C. Place should be built. Once week later CBC aired the results: 71% of those who phoned or wrote were against the government proposal. Clearly Premier Bennett and his crew of Fantasy Islanders are completely out of touch with the hopes and expectations of the majority of B.C. taxpayers.

Bennett also appears to be out of touch with the grass roots of his own party. On April 10, Bill Buckler spoke to the Mission Social Credit chapter about free enterprise, and about B.C. Place. Later, 14 of the 17 people attending signed the HALT petition and one ever agreed to coordinate the petition drive for the Mission area!

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Private Contracting versus Public Utilities - What difference does it make?

"Private contracting won't really save taxpayers anything," wrote a union official to this columnist. "After all, it takes one man to handle a backhoe, whether he's paid by the city or a contractor. The only way contracting could save money is if it cut back on services. But that's not what taxpayers want."

That man's views are fairly common-but quite mistaken. If all private contractors did was to mimic the actions of public agencies, there would be little chance of them saving money (unless they paid substantially lower wages, which is seldom the case).

Instead, because a private contractor has to compete for the business, we have a great incentive to take a hard look at what its tasks consist of and how best to accomplish them. I call this process "thinking smarter."

SMART THINKING IN LAFAYETTE

A good example of thinking smarter comes to us from Lafayette, California. This 20,000 population residential community switched its street maintenance work to a private firm on July 1, 1977. Though the costs of street maintenance had been going up at a rate of nearly 10% per year, in the first year of the contract the cost actually dropped by 15%--meaning the cost was about 25% below what it would have been had the previous trend continued.

How did RJA Maintenance Contractors, Inc. manage such an amazing feat? By leaving the Lafayette streets full of potholes? By letting the storm drains get clogged? Hardly. The key to RJA's spectacular savings lies in how it organized and carried out the work.

Under the previous arrangement, Lafayette's street maintenance crew consisted of a foreman and a full-time six-man crew, plus four CETA laborers. By contrast, RJA has only a manager and the city's four CETA workers on a full-time basis; all other manpower is provided by subcontractors hired for specific jobs on an as-needed basis. That way, points out manager Maynard Crowther, "You don't have to find work for employees" during slack times.

One specific example of thinking smarter concerns storm drain maintenance. Previously, the practice had been to send out a crew to inspect and clean all drainage facilities. RJA analyzed this job and decided to send out a single person to inspect all the inlets and culverts. Those needing maintenance were identified, and the cleaning crew was sent only to those locations. By thus eliminating unnecessary cleaning, the cost was cut by 25%.

A second example is the repair of "pavement failure" (potholes to you and me). By increasing the rate at which asphalt could be used--from 18 tons per day to 60--RJA was able to obtain a substantial reduction in the cost per ton. Consequently, the total cost of pavement repairs dropped by 28%.

91% SAVINGS

The most spectacular cost savings occurred in drainage ditch maintenance. Nearly all ditch maintenance in Lafayette requires only cleaning debris and controlling weeds. But the traditional practice had been to use a backhoe and a five or six-man crew to reshape each ditch. RJA shifted to a small crew using manual labor, power mowers, and weed-killers. The ditches are maintained as well as before--but at a saving of 91%.

Not only did the private contractor save the taxpayers money without reducing the level of service, but is also increased the level of service in several areas. Because so much money was being saved in areas like those discussed above, it was possible to double the rate of pavement striping and marking and to carry out more effective maintenance of traffic signals. Moreover, when Lafayette was hit with unusually heavy rains in the winter of 1977-78 (44 instead of the usual average of 26 inches), the company was able to staff up with subcontractors to handle an abnormally large volume of mudslide and debris clearance projects.

By leaving the work in the hands of a private contractor, Lafayette can take advantage of efficient, businesslike methods of operation, rather than being hamstrung by civil service procedures.

Moreover, the city doesn't get stuck buying expensive, highly specialized equipment for particular jobs--the company can subcontract for whatever equipment it needs, paying only for the length of time it is in use. RJA even leases the station wagon, pickup truck, and dump truck that are in regular use, rather than tying up capital by purchasing them.

ANOTHER CITY FOLLOWS SUIT

Lafayette's experience with private contracting has not gone unnoticed. Requests for information have been so frequent that city manager E.C. Marriner has prepared an eight-page summary of the operation to send out. And the company has prepared a brochure describing in some detail its methods of operation in Lafayette. These efforts to spread the word recently led to the award of a similar contract to RJA to perform

public works tasks for the city of Rancho Palos Verdes, a suburb of Los Angeles.

So when someone tries to tell you that it makes no difference who performs a public service, keep the example of Lafayette in mind. In thinking smarter about how to do more for less, RJA is typical of the private contractor of public services. Having to compete for every dollar, it has no choice but to innovate, to rethink jobs. The result is substantial savings for taxpayers.

A column of ideas on cutting the cost of local government, written by Robert W. Poole, Jr. Mr. Poole is chairman of the Local Government Center, an affiliate at the Taxpayers Foundation. Further information is available from Local Government Center, 221 West Varrillo Street, Santa Barbara, California 93101.

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Editor	Richard Bolstler
Editorial Advisor	Nicholas Dykes
Typesetting	Windmill Herald, New Westminster
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Layout	Thom Smith

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HALT across Canada

Edmonton:

HALT Edmonton is monitoring the progress of proposals to spend \$160 million dollars on a new city hall. With a design that includes four times as much floor space as the CN Tower, one of Edmonton's largest buildings, the project would involve demolition of the existing city hall, a well-built, perfectly adequate edifice which is only twenty-five years old.

The proposal is irresponsible on other counts. For one thing, civic officials claim that the funds, all of which must be borrowed, can be obtained from Alberta's Heritage Fund at 9% interest. This contradicts Premier Lougheed's position that the Fund may not be used by city governments. HALT is further perturbed that the final proposal surfaces in November --one month after the Edmonton civic elections. This appears to be calculated so that the project will never confront the electorate.

SASKATOON

HALT Saskatoon recently discovered a few things about the strength of the anti-tax undercurrent in Saskatchewan. It began with their decision to place an advertisement in the daily Star Phoenix. Entitled "Field House Fiasco", the ad was an attack on the city government's recently-built sports complex, combined with an invitation to join HALT. Among the results of this simple ad: two radio stations requested interviews; a story on HALT was done for the local CBC news; and many people phoned in, resulting in several new memberships.

The group also got a first reaction from a public official. Saskatoon's mayor, described by president Bernard Janzen as "appearing somewhat sensitive about issues and ourselves", criticized HALT for running the ad and attacked the HALT

position on privatization of garbage collection.

Enthused by the response, HALT Saskatoon is planning an attack on the powerful and spendthrift Mewasin Valley Authority. Meanwhile, they are continuing to explore methods of privatization, to seek out media encounters, to carry out selective mailings in the community, and to run ads publicizing HALT positions.

Temiscaming, Quebec

At HALT Temiscaming's current rate of growth, this Quebec town could soon become the first Canadian municipality to be politically answerable to HALT principles. In the March Halter we described the chapter as having the highest number of HALT members per capita. Since then the chapter has almost doubled its membership.

Most of the credit goes to the energy of Andre Ferlatte. By keeping HALT in the news, and constantly introducing acquaintances to the Taxpayer's Charter, Andre is gradually bringing an awareness of HALT to the entire Temiscaming populace. He has also established an informal lending library from his own collection, recognizing that one reading of books such as "Legacy of Spending" or "A Time for Truth" will convert almost anybody who earns a taxable income.

Calgary:

Our last issue noted that HALT Calgary was keeping a watchful eye on indication that the Alberta government was planning to weaken the province's municipal plebiscite legislation. It was this legislation which enabled HALT Calgary to defeat the Calgary Civic Centre scheme. Sure enough, the latest throne speech revealed that a bill to this effect is being considered. Although a date for the introduction of the bill has not been announced, Alberta Halters are pressing ahead with a public awareness campaign.

The first step is a public meeting, under HALT auspices, of assorted community action groups. Over 100 organizations have been invited to participate. Speakers at the meeting will clarify the issues at stake.

This will be followed on May 15 by a Cable TV program on the subject. HALT President Wayne Kollinger will appear on the show, accompanied by Ron Brown (an earlier petition organizer) and a representative from the University of Calgary's Department of Political Science.

The confrontation promises to be a furious one. Many leading opinion makers support the government side. For instance, an editorial in the Toronto Globe and Mail on April 23, 1980, entitled "Let Government Govern", maintain that the plebiscite legislation strips "elected officials of their responsibility to govern" and mocks "the principle that a government is elected not to follow, but to lead".

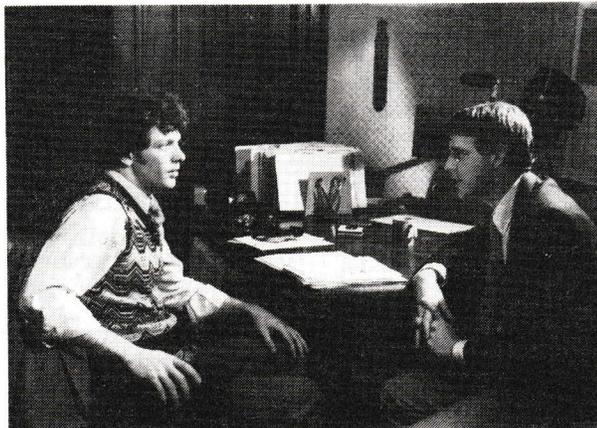
So far most of HALT's activity is originating in Calgary. However, chapters in Edmonton, Rocky Mountain House and Cardston are considering moves which will make this a province-wide issue.

(from page 2)

As we go to press, the petition drive has just begun. While a petition has no legal status (unlike the Calgary Civic Centre petition which was backed by a provincial statute), it would be political suicide for Premier Bennett to ignore it if enough people sign. The NDP will be quick to capitalize on any issue likely to bring them votes and it would not take much of a voter swing to return the NDP to power.

HALT is politically neutral. We do not seek the return of Dave Barrett and the NDP any more than we favour the retention of Premier Bennett and the Social Credit Party. What we do seek is a reduction in government spending and a halt to ridiculous projects such as B.C. Place. We may not succeed on this issue, but HALT will emerge larger, stronger and more determined than before

whether we win or lose. This may be our own Proposition 13 or merely a dress rehearsal. The day of big political spending is passing. If the politicians



Nick Moldovanyi and CBC reporter

would only wake up, they would know it too.

DRIVING THE INCOME TAX DEPARTMENT WILD

by Johnny Reb

Behold, Spring is around the corner, and the Income Tax form is littering the countryside. If, however, you still have that aching feeling in your pocketbook from last year, and if you are nursing a deep grudge in your heart, let me explain to you some of the ways in which you can, quite legally, inflict your revenge upon the collectors at absolutely no risk to yourself.

1. Write them letters to ask them questions. These can be serious questions or frivolous questions such as "Can I deduct my dog's vet bills?" They will have to reply and this will use time that otherwise could be spent harassing some poor taxpayer.

2. Usually it takes them 15 days to answer a letter, so after 10 days send them a follow-up. You might send a copy of your correspondence to your Member of Parliament.

3. In all your dealings with the Tax Department, remember that according to the Talmud, tax gatherers are classed with burglars and bandits.

4. Do NOT use the preprinted form that the Government sent you; it is for their convenience, not yours. Always use a blank form.

5. Change the way that you write your name from year to year; if you used John H. Reb last year, use Johnny Reb or J. Hugh Reb or J.H. Reb.

6. Change your occupation from year to year. If you are an undertaker, for example, you could change it to "last resort".

7. Use your children's nicknames every other year.

8. Attach to your tax return a copy of some irrelevant matter, such as a letter your Aunt Minnie sent you about her arthritis.

9. DO NOT write in your return address on the envelope. If you want to cause some extra bother, put a 1c stamp on the envelope and let the Income Tax Department and the Post Office argue over the postage due.

10. Attach the papers of your tax return in random order. This leads to much hunting and searching. Also put some in backwards or upside down.

11. If you want to forget anything, I recommend forgetting to sign the cheque, if you have to pay.

12. Take all your information in a shoe box down to the Income Tax Office and tell them that you need help in preparing your return.

13. When in doubt about a deduction, claim it; let them prove you are not entitled to it.

14. You have been wondering what to do with all that aftershave lotion you got for Christmas? Well, you might spill a little on the tax return. It might smell awful after several weeks.

15. Transpose numerals in your Social Insurance Number. This keeps them from locating last year's file as quickly.

Space constraints prevent me from listing the hundreds of other helpful hints that I've accumulated over the years. Let these 15 little gems be the fertilizer for the rebellious seeds of your own imagination. Remember: if we take all the joy out of collecting taxes, we just might decimate the Revenue Canada bureaucracy. And in the meantime, if we must pay taxes, we can at least have some fun while doing it.

BOOKS

Economics In One Lesson hb \$12.00

by Henry Hazlitt

The best, most readable book on basic free market economics available.

A classic

The Road To Serfdom pb \$4.75

by F.A. Von Hayek

Outlines the danger to individual freedom inherent in social planning. A classic written by a Nobel laureate

A Time for Truth pb \$2.75

An insider blows the lid off excessive government spending and meddling in the economy. By a former Secretary of the U.S. Treasury. A best seller

A Legacy Of Spending pb \$3.00

by Ed Murphy

A horrifying compilation of government gone mad by HALT Director and ex hot-liner Ed Murphy

The Law by Frederic Bastiat pb \$1.25

by Frederic Bastiat

The law twisted into an instrument of repression, with taxation being the worst offender. Written in 1850, the issues here are as relevant today.

Human Action hb \$30.00

by Ludwig von Mises

For the serious student of economics. The free enterpriser's Bible

Mises Made Easier hb \$12.00

by Percy L. Greaves

A glossary of terms used in HUMAN ACTION. An invaluable study aid.

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NOW THAT'S A

MEMBERSHIP RENEWAL

One of our Burnaby members, Mr. Neil Van Vliet, president of Van Construction, came up with an original method of renewing his membership. He sent in not only his own renewal but included a cheque to cover complementary memberships for all 30 of his staff.

Neil Van Vliet left Holland some 30 years ago, followed soon by the rest of the family. Van Construction, owned by Neil and his seven brothers, was started 25 years ago and now has 30 office and site employees.

Each of these employees now receives a Halter and other services that a HALT membership provides. Neil benefits with a more informed work force. And HALT profits from the growth that a generous donation such as this promotes.

How about it, employers? Can you match Neil Van Vliet's gesture?

What is Seen and What is Not Seen

HAVE YOU ever heard anyone say: "Taxes are the best investment; they are a life-giving dew. See how many families they keep alive, and follow in imagination their indirect effects on industry; they are infinite, as extensive as life itself."

The advantages that government officials enjoy in drawing their salaries are what is seen. The benefits that result for their suppliers are also what is seen. They are right under your nose.

But the disadvantage that the taxpayers try to free themselves from is what is not seen, and the distress that results from it for the merchants who supply them is something further that is not seen, although it should stand out plainly enough to be seen intellectually.

When a government official spends on his own behalf one hundred sous more, this implies that a taxpayer spends on his own behalf one hundred sous the less. But the spending of the government official is seen, because it is done; while that of the taxpayer is not seen, because, - alas! - he is prevented from doing it.

Frederic Bastiat

The Price We Pay

THE OFTEN NEGLECTED aspect of the good intentions of the welfare state is the cost of all this subsidy and so-called security. Someone has to pay, and it requires an ever-expanding police force just to collect the taxes. The creative and productive members of society are the ones from whom the revenues of government have to be drawn; there is no other source of goods and services. But to recklessly tax the fruits of a person's labor is a disservice to that person. To take away the earnings from a business is to leave it unprofitable and unattractive and to set it up for another of the failures that the government will be importuned to bail out. The higher the rate of taxation upon the most productive, the less their incentive to keep on producing at an extraordinary pace. This is why growth becomes such an aggravating problem in the welfare state, and why it appears that government spending is the only way to achieve future growth and productivity. And this is why a welfare government can't stand to see any potential source of revenue leave the country for more attractive opportunities abroad.

Paul L. Poirot

Of Rights - Natural and Arbitrary

If GOVERNMENT can create rights, it can withhold and destroy rights. The practical consequence of this fact is that if rights are derived from governments, there are no rights. Governmental favors may masquerade as rights. They may even assume a semblance of constitutionality. But such favors are instruments of power; they are arbitrary "rights" granted under the circumstances, subject to recall and change. When rights are arbitrarily created, there are no rights, only privileges. The extent to which we have accepted the belief that children have a right to education, that farmers have a right to a parity of income, that all have a right to the latest medicine, and so on, is the measure of the extent to which we have yielded up our natural rights.

Clarence B. Carson

"The Other Fellow Will Pay"

SOME HUMAN BEINGS like to get benefits - with less, rather than more, work and thrift. "For free" - paid for by "the other fellow" - has tempting appeal. And experience shows that politics can be used to obtain services which others will pay for (or seem to pay for). Political campaigns in America include pandering to this human characteristic. Various trains of thought, and rationalizing, have supported such selfishness.

A business cannot say, "Select my product, and someone else will pay." The political process, however, can hold prospects of benefit to one group at the expense of others.

"The candidate who uses his own money to buy votes," someone has said, "is called corrupt; the one who promises to use someone else's money is called a liberal." And "liberalism" has been a powerful force in American politics.

Obviously, spending programs must be paid for. Who, then, is being fooled? Why may use of the "for free" argument continue in a society with as many educated people as here? One explanation, I suggest, is that a combination of graduated tax rates and hidden taxes does give plausibility to "the-other-fellow-will-pay" attitudes.

C. Lowell Harriss

PERPETUAL REVOLUTION

When the people are encouraged to turn to government to settle all of their problems for them, the basis for all revolutions is thereby established. For then the people expect the government to provide them with all of the material things they want. And when these things are not forthcoming, they resort to violence to get them. And why not - since the government itself has told them that these responsibilities belong to government rather than to them?

I am convinced that a revolution would not be possible if the only relationship between government and the people was to guarantee them their liberty and security.

Frederic Bastiat

The Fault is Ours

I know a man who used to be in the margarine business and thought it was a crime that butter makers could color their products when he couldn't. Now he owns a dairy and he thinks it's a crime that the margarine makers are now allowed to color it! Not long ago on a train, I was talking with a farmer who was loud in his condemnation of government spending. When I suggested that a good stopping place might be to withdraw subsidies on wheat, he couldn't see it. Another man I know is a strong advocate of government price control. He thinks it's wrong for the merchant to make a profit, or for landlords to get enough rent to keep up their properties. But he buys and sells oil leases, and thinks it's just good business to buy a lease for a dollar and sell it for a thousand. Any suggestion to control his margin sends him into a frenzy!

Is it any wonder that the government reflects such thinking, and tries to break up the A & P mainly for the "crime" of having sold too many groceries to too many people too cheaply? Before we start wondering why we have a government like that, however, maybe we ought to ask ourselves why we are like that.

Duke Burgers

"Don't Tax Yourself!"