

Render Not -
The Case Against Taxation

Edited by
Carl Watner

RENDER NOT – THE CASE AGAINST TAXATION
Carl Watner, editor

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The present power to levy taxes compulsorily seems to me the inner keep, the citadel of the whole question of liberty; and until that stronghold is leveled to the ground, I do not think that men will ever clearly realize that to compel any human being to act against his own convictions is essentially a violation of the moral order, a cause of human unrest, and a grievous misdirection of human effort. Of the immediate ill effects, of the waste, of the extravagance, of the jobbery, that are all born of the compulsory taking of taxes, I will not speak here. The first and greatest question is whether to help oneself to one's neighbor's property by force is or is not morally right.

— Auberon Herbert, “The Right and Wrong of Compulsion by the State,” (1885) in Eric Mack (ed.), **THE RIGHT AND WRONG OF COMPULSION BY THE STATE AND OTHER ESSAYS BY AUBERON HERBERT**, Indianapolis: Liberty Classics, 1978, p. 164.

Introduction

Taxes No Better Than Slavery

By Carl Watner

*Slavery is wrong.
Taxation is a form of slavery.
Therefore taxation is wrong.*

The implications that follow from this syllogism are the subject of this book.

Slavery is wrong. A slave is a person who is the property of another or others, such that whatever the slave produces can be taken by force or the threat of force.¹ The slave has no right of self-ownership, and those who exercise dominion over the slave always have the *legal* right to use coercion against him, but certainly have no *natural* right to do so. He who takes the life, liberty, or property of another without that other's consent is stealing; and as the early abolitionist described it, *man-stealing* is just as wrong, if not worse, than *property-stealing*, because human beings hold a higher rank in existence than inert property matter.

Taxation is a form of slavery. A tax is a compulsory levy on a person subject to the jurisdiction of a government. Anyone who is taxed is a slave because his or her earnings and property are forcibly taken to support the State. Most individuals do not consent to taxation. Historically, the Romance languages, such as French, Spanish, and Italian, have tried to make the tax-payer "feel good" by euphemistically "calling him a 'contributor'."² "Customers" is the term that our own Internal Revenue Service uses to identify those from whom it extracts payments, using threats of force or actual force in some instances.

Therefore taxation is wrong. As Auberon Herbert, one of the contributors to this volume, pointed out decades before the passage of the 16th Amendment to the U.S. Constitution (on the basis of which Congress legislated a federal income tax): truth and consistency demand that if the State may forcibly take one dollar "out of what a man owns, it may take what it likes up to the last dollar Once admit the right of the [S]tate to take, and the [S]tate becomes the real owner of all property." To those who wish to debate this point, I only ask: where in the federal Constitution is there any limitation on the amount that Congress may try to take from us?³

But, as Charles Adams, one historian of taxation, has observed: "without revenue, governments would collapse, society as we know it would disappear, and chaos would follow."⁴

True: coercive political governments which depend on violence to sustain themselves with police and armed force would disappear. Yes, society as we know it today in the United States would change.

But would chaos follow? Not necessarily. If the opponents of taxation used revolutionary violence to abolish the State, then there would undoubtedly be some who would fight for the re-establishment of taxation. But if taxation were to be abandoned as a result of a shift in public

opinion and understanding, then, in the words of Murray Rothbard, we would simply achieve a peaceful “society without a state.” As Thomas Paine explained centuries ago: A “[g]reat part of that order which reigns among mankind is not the effect of Government. It has its origins in the principles of society and the natural constitution of man. It existed prior to Government, and would exist if the formality of Government” no longer existed.⁵

All history attests to the fact that if a service supplied by government is truly wanted, a voluntary way will be found to provide it. It may cost some people more than when the government supplied it; but the point is that if a true demand exists, some entrepreneur or some group of individuals will associate cooperatively to provide it. Any number of examples can be used to illustrate this point: Did religion disappear when churches lost their government support? Did people go without coined money when there were no government mints? Did people go shoeless because there were no government factories to produce footwear?

A number of contributors to Section VI of this anthology attempt to answer the question, “How would a society of individuals function without taxes?” But perhaps the even more important question is, “Does our governmentally-directed society based on coercive taxation really work all that well?” If we were to start out *de novo* would we actually entrust all our protective and defensive services to the members of one organization, and empower them to collect their revenues at the point of a gun? What kind of service could we expect from a monopoly that had no competition and a guaranteed income? Who would protect us from our guardians if they turned venal? Who would guard the guardians? Voluntary, consensual arrangements are always more flexible and less predictable than those imposed by coercive governments, which always perceive change as a threat to their dominance and sovereignty.⁶

Government taxation is a coercive activity that introduces force and violence into otherwise peaceful relationships. That is our primary reason for opposing taxation. It pits one man against another; one group against another group; upsets the natural market incentives that produce the greatest benefits for all. Although it is true that many who oppose taxation believe that a voluntary system will lead to a spectacular standard of living for the masses, that is not the reason for the opposition that inspires this book. We believe it is morally proper that a man keep the product of his labor; that he not be enslaved. If it is wrong for a slave owner to enslave a single person, then it is wrong for a group of individuals to do so. Majority rule cannot legitimize slavery or taxation. As R. C. Hoiles, founder of the Freedom Newspapers, was always keen to point out, there is only one standard of right and wrong, and that standard applies to the lone individual, to members of a group, and to the employees of the State.⁷

Conscientious objectors to taxation recognize that some goods and services are essential to human survival, but also realize they need not be provided by the government on a coercive basis. What we oppose is the coercion involved in collecting taxes. We oppose the means and take the position that the ends never justifies the means. Our opposition to taxation doesn't concern itself with whether *too* much money is being collected, or whether that money is being spent wastefully. Rather, the focus is on the fact that any amount of money forcefully collected is stealing. It is no more proper for government agents to seize property than it is for you to rob your neighbor at gunpoint, even if you spend the money on something that you think will benefit your neighbor.

If some in our society think that certain government services are necessary, then let them collect the revenues to support those services in a voluntary fashion. We who oppose taxation may or may not support their efforts. It would soon be revealed which services are sufficiently desired. And if the people collecting the money to support these services do not, in their judgment, collect enough, then let them dig into their own pockets to make up the deficiency or do without. They do not have the right to spend other people's money.

The articles in this anthology have been chosen because they discuss the historical, political, and philosophical relationships between taxation, slavery, and stealing. Robert Ringer, in his opening essay, describes taxation as a disgrace to the human race because it is a "violation of property rights, which means a violation of human rights." He points out that he is not only opposed to the income tax, but to all the "subtle" and hidden taxes that politicians on every level of government have enacted. He further alludes to the tremendous amount of "stolen" time that taxpayers surrender as they fill out their tax returns and compute the amount of taxes they owe. Harry Reid describes these activities as "voluntary" because everyone (or everyone's accountant) figures out the extent of his or her own tax liability. The interview with the Senator has been included because it demonstrates the gross absurdity of calling taxes, especially the federal income tax, a consensual activity. It only appears so because the American taxpayers are so brainwashed that most of them no longer perceive the government as a violent threat, but rather view it as an unending source of welfare benefits that someone else pays for.

Two articles by an anonymous author illustrate the inherent dangers in criticizing government authorities. If you were Commissioner of the Internal Revenue Service and received a letter from a disgruntled citizen comparing your organization to the Mafia wouldn't you investigate that critic to make sure he or she was paying his or her taxes? The fact is that the United States government has prosecuted and imprisoned those who question the constitutionality of its unapportioned taxation of income. In my own article, "Is 'Taxation Is Theft' A Seditious Statement?," I point out that judges in the federal courts have gone so far as to prevent defendants (alleged tax protesters) from presenting their constitutional arguments against income taxation. But as is apparent here, the U.S. Constitution has no special moral authority to convert taxation into non-theft. For those of our authors who embrace taxation as theft and slavery, Anonymous summarizes their opposition by writing: "I am going back to 'the old, traditional standards of religion, ethics, common law,' and common sense. I am refusing to act in a way that produces or contributes to evil."

What you will not find here is the call for "tax reduction" or for declaring the federal income tax laws "unconstitutional." The closest we come to that is Vivien Kellems' chapter in which she attacks the federal withholding system as being "illegal, immoral, and unconstitutional" because it is not her responsibility, as an employer, to discharge the income tax liability of her employees by making deductions from their pay. Instead, you will find a moral clarity exuded by many of our authors. For example, Frank Chodorov declares that "taxation is robbery" and that no amount of verbiage "can make it anything else." In conclusion, he notes that there can neither be a "good tax nor a just one" because "every tax rests its case on compulsion." Mark Crovelli tackles the *Catechism of the Catholic Church* and writes that "theft is theft – even if the State does it." His purpose is to harken back to the unadorned language of the 7th commandment that "offers a

straightforward condemnation of the taking of other people's property without their consent." As he notes, the commandment "does not offer exceptions, such as "You shall not steal unless you are a government employee."

Some of the contributors to this volume label themselves pacifists and war tax resisters. In Michael Benedetto's essay on "The Origins of Conscientious Tax Objection" we find a review of the religious objections to war taxes. Juanita Nelson, author of "A Matter of Freedom," (reprinted here) and her husband, Wally, began their tax resistance in 1949, but it was not until June 16, 1959 that Juanita "became the first woman in modern times to be apprehended by the federal government for opposition to war and war preparation." Although she was eventually released, the government filed tax liens against her and in 1973, agents from the Internal Revenue Service attempted to seize two vehicles that she and her husband had parked at their home in New Mexico. "Each of them sat in front of a vehicle, and the agents finally left."⁸ Ammon Hennacy, another one of our contributors, was imprisoned during World War I for his refusal to be conscripted. Out of this experience, he became a Catholic, an anarchist, and a tax refuser. He, the Nelsons, and other war tax resisters certainly earn my greatest respect for having the courage and consistency to stick to their beliefs – even when the State has used force against them. Yet, to them and all other war tax resisters, I ask: What about excise taxes, real estate taxes, personal property taxes, use taxes, inheritance and estate taxes, social security taxes, and sales taxes? Are they not wrong, too? Do these taxes not go to support government? Are not all activities of government ultimately dependent on force, violence, and threats? Why limit your opposition to government wars and their funding? Are not the actions of the U.S. government in controlling its citizens in its own domestic venue similar in nature to its military operations abroad since both are predicated on the exercise of coercion?

Randolph Bourne, an early 20th Century intellectual, once observed that "war is the health of the state."⁹ Compulsion is its backbone; taxes are its lifeblood. The ultimate basis of State power is coercive taxation.¹⁰ As Lysander Spooner pointed out in his essay, "Taxation," (reprinted here) written before the United States Civil War, with money a government can hire armed men to plunder and punish those of its citizens who do not obey. The underlying premise of government taxation is that you and your property belong to the State.¹¹ Whatever you are allowed to keep is due to its generosity, and if you resist and want to keep more of your own property, you will be fined, jailed for contempt of court, or killed resisting arrest. Taxation is nothing but a polite euphemism for stealing - legitimized by the overpowering strength of the State. Thus it becomes our duty as individuals, and as inhabitants of the earth, to speak out - to make known our views about taxation. Regardless of how much or how little tax we pay, we can say: taxes are wrong.

We agree with the Jewish Zealot, Judas of Gamala, who over two thousand years ago said that the census tax imposed by the Roman occupiers of Palestine in 6 A.D. "was no better than introduction to slavery."¹² Would Jesus Christ have agreed with the Jewish Zealots? When faced with the question, "Is it lawful for us to give tribute to Caesar, or not?" Christ refused to answer directly. Instead he said, "Show me a coin. Whose likeness and inscription has it?" "Caesar's," they replied. It was then that he exclaimed the famous lines: "Then render to Caesar the things that are Caesar's, and to God the things that are God's." *Render not unto Caesar* is the conclusion of this book - for as Dorothy Day is reputed to have once said, "If we render unto God all the things that belong to God, there would be nothing left for Caesar."¹³

One of the main purposes of this book is to encourage people to look at an old situation in a new way. Until individuals could recognize that there was a practical alternative to slavery, it was difficult for them to see slavery as the moral atrocity it was. To speak of doing away with taxation, today, brings forth the same reactions and reasons that Robert Higgs describes in one of the concluding chapters of this book. The defenders of slavery could not visualize how civilization, how law and order, could be maintained without slaves, and yet, society and civilization have survived. It is our position that taxation is just as abominable, as unjust, and as unnecessary as slavery. There are many voluntary ways to solve societal problems if only people would begin to free their minds from the constraints of government indoctrination and propaganda. Only a free mind is able to recognize the truth. Paraphrasing Alexander Solzhenitsyn, only a free mind is able to take that courageous step, and refuse to take part in falsehood. Only a free mind can recognize that “one word of truth outweighs the world.”¹⁴

End Notes

¹ Lesley Brown, (ed.), *The New Shorter Oxford English Dictionary*, Oxford: Clarendon Press, 1993, See “slave,” Vol. II, p. 2893.

² Mario Pei, *Double-Speak In America*, New York: Hawthorn Books, Inc., 1973, p. 96.

³ Auberon Herbert, “Some Reasons Why Voluntaryists Object To Compulsory Taxation In All Its Forms,” Section 27 (reprinted here). Even if there were such a limitation in the federal Constitution, of what value would it be? First and foremost, how can the Constitution possibly legitimize stealing and/or slavery? Second, and of lesser importance, what would prevent such a limitation from being amended, repealed, or ignored?

⁴ Charles Adams, *For Good and Evil: The Impact of Taxes on the Course of History*, Lanham, Madison Books, 1993, pp. 1-2.

⁵ See Murray Rothbard, “Society Without a State,” *The Libertarian Forum*, Volume 7, No. 1, January 1975, online at <http://mises.org/daily/2429>, and see Thomas Paine, *Rights of Man* (1792), Ch. 1, Bk. 2.

⁶ Rothbard, op. cit. For historical examples of voluntaryism, see Carl Watner (ed.), *I Must Speak Out: The Best of The Voluntaryist, 1982-1999*, San Francisco: Fox & Wilkes, 1999.

⁷ See Carl Watner, “To Thine Own Self Be True: The Story of Raymond Cyrus Hoiles and His Freedom Newspapers,” in Watner, op. cit., pp. 151-152. Originally printed in *The Voluntaryist*, Whole No. 18, May 1986.

⁸ Ed Hedemann and Ruth Benn (eds.), *War Tax Resistance: A Guide to Withholding Your Support from the Military*, New York: War Resisters League, Fifth Edition, 2003, p. 96.

⁹ Lillian Schlissel, *The World of Randolph Bourne*, New York: E. P. Dutton, 1963, pp. 246-250, and pp. 259-271. Excerpts reprinted in *The Voluntaryist*, Whole No. 39, August 1989. The fact is: there couldn't be wars without taxation.

¹⁰ David Beito, *Taxpayers in Revolt*, Chapel Hill: The University of North Carolina Press, 1989, p. 127.

¹¹ Anonymous, “Why I Refuse To Be Numbered,” *The Voluntaryist*, Whole No. 116, 1st Quarter, 2003, p. 1, 4th paragraph.

¹² Flavius Josephus, *Selections from His Works*, with an Introduction and Notes by Abraham Wasserstein, New York: The Viking Press, 1974, p. 179 (from *The Antiquities of the Jews*. Cited on the internet as *Jewish Antiquities*, 18.4-6). This description of the Roman tax is attributed by

Josephus to Judas of Gamala (otherwise known as Judas the Galilean), the reputed founder of the Zealots who revolted against the institution of the poll tax by the Romans in 6 A.D. in Palestine. He is to be distinguished from the better known Judas Iscariot, one of the twelve apostles and the betrayer of Jesus.

¹³ See the *New Testament*, Luke 20: 22-25 and Jeffrey F. Barr, "Render Unto Caesar: A Most Misunderstood New Testament Passage," Posted on www.lewrockwell.com, March 17, 2010.

¹⁴ I would like to thank Ned Netterville and Spencer and Emi MacCallum for their critical reading and suggestions on how to improve this introduction.

Section I

Taxation in the United States

Taxation: A Disgrace to the Human Race

By Robert Ringer

[Calling the shots as he sees them, this well-known author explains that the ends can never justify the means, even if taxes are spent on public goods. All of the up-front taxes we pay and all of the subtle, unseen taxes that we hardly ever even know about, all add up to the same thing: a violation of human rights which “should be stopped.”] (Source: Robert Ringer, Restoring the American Dream, New York: QED, 1979. Excerpts from Chapter 7, “How the Bill Is Paid,” pp. 196-204.)

Governments, as previously noted, exist off the surplus wealth of citizens, which means violating the rights of those who do produce wealth. This comes about through a well-structured process of expropriation of assets.

This process, referred to for thousands of years under a name – “taxation” – that avoids its true description, presents a philosophical dilemma for millions of well-meaning, honest citizens.

...

While the sound of the word [compulsory, as in compulsory taxation] may make some people wince, the hard reality is that taxation is *theft*. While one may believe, however irrationally, that the end (that for which “taxes” are used) justifies the means (“taxation”), this still does not change the fact that taxation is the act of stealing. Until a person is prepared to face up to this, he is refusing to acknowledge reality. ...

No matter how much good certain people may believe is accomplished with “tax” money, the good can never negate the immorality of theft. You cannot change the nature of stealing by calling it taxation and by explaining that it is a patriotic means of “raising revenue.” ...

The man who thinks it unpatriotic to call taxation theft either has forgotten the American Dream or is too young to have experienced it. The American Dream was not about government’s taking huge sums of money from citizens by force. The American Dream was not about government’s “using all its power and resources to meet new social problems with new social controls.”

The American Dream was about *people*, not government. It was about people who, for the first time in history, declared that they were *above* government. It was about individualism and the *opportunity* to achieve success without interference from others. Most of all the American Dream was about *freedom*.

On the contrary, the last thing in the world that the American Dream was about was taxation.

...

Income taxes, of course, are only part of the story. The wild scramble among politicians and voters to increase government functions would be impossible to sustain through income taxes alone – particularly because the payment would be too visible to voters. So, along the way, government has thought up a few other methods by which to tax people, many of them very subtle and thus not so apparent to voters. Some of these “other ways” include excise taxes, sales taxes, amusement taxes, gasoline taxes, liquor taxes, cigarette taxes, real-estate taxes, Social-Security taxes, inventory taxes, capital-gains taxes, inheritance taxes, corporate-income taxes, excess-profits taxes, gift taxes, and estate taxes.

Then there are the *subtle* taxes. A “tariff” is one example. When you buy an imported

product, you indirectly reimburse the exporter of the product for the tariff (tax) he was forced to pay on it.

An even more subtle tax is the free labor contributed by every taxpayer in complying with government tax forms and, in the case of employers, extracting taxes from employees on behalf of the government. If this innocuous-sounding little gesture does not seem like a big thing to you, it should interest you to know that the U.S. Controller's Office itself estimates that it takes about 613 million man-hours a year to comply with its requirements for reporting and recording tax information. ...

All of these subtle and hidden taxes are impossible to calculate, so no one can be sure just how much anyone is paying to support government functions. But there is enough data available to give you at least a rough idea of where you stand. The average American worker pays about 45% of his income in *direct* taxes of various kinds. The average taxpayer now works well into May each year for his government, or approximately one-third of his life (about half his working life) without compensation.

No matter what one's opinions regarding the necessity of government functions, how can twenty years of labor without pay be called anything but slavery? ...

I will sum up taxation by saying that I agree (although for different reasons) with Jimmy Carter's observation, made during his 1976 campaign for the presidency, that our tax structure is "a disgrace to the human race." *All* taxation is a disgrace – a violation of property rights, which means a violation of human rights. Politicians love to talk about "tax abuses" and the fact that they must be stopped. Again I agree: *all* taxes are an abuse and *all* taxes should be stopped.

Is Taxation Voluntary? – An Interview with Senator Harry Reid

[In this transcript of a you-tube video that was filmed on or about March 31, 2008, interviewer Jan Helfeld tries to get the former Senate Majority leader to explain his position that taxes are voluntary because the taxpayers assess and calculate the amount they owe, even though they (the taxpayers) can go to jail for not paying. Startling, true, and sad: but politicians, bureaucrats, and most government employees really believe this claptrap! Need we add: how much money would be collected in taxes if no threats of jail and/or confiscation of property were made?] (Transcription by Ned Netterville; Source: The Bottom Line Interviews by Jan Helfeld at www.janhelfeld.com/video37/is-taxation-voluntary and <http://www.youtube.com/watch?v=R7mRSI8yWwg>)

A Jan Helfeld interview with then Senate Majority leader Harry Reid, “Is taxation voluntary?”

JH = Jan Helfeld

HR = Senate Majority Leader Harry Reid

PREFACE

JH “Trying to argue that government action is not forceful, Senator Harry Reid claimed that income taxes are voluntary.”

TRANSCRIPT OF TELEVISED INTERVIEW

JH “If the government is in the business of forcefully taking money from some people in order to provide welfare benefits to others, how will the people whose money is being taken feel about the government?”

HR “Well, I don’t accept your phraseology. I don’t think we force people...”

JH *(Interrupting)* “Taxation is not forceful?”

HR “Well, no...”

JH *(Sounding astonished)* “It’s voluntary?”

HR *(Paying no heed)* “...in fact quite the contrary. Our system of government is a voluntary kind of system.”

JH *(In disbelief)* “Oh, if you don’t want to pay your taxes you don’t have to?”

HR “Oh, of course you have to pay your taxes...”

JH *(Interjecting)* “Or the government will force you to pay or they will fine you or imprison

you, will they not?"

HR (*Sounding confused*) "We have...we have a voluntary kind of system. The fact of the matter is that, ah, if, ah, ah, when you pay your taxes...You see, in many other countries it's not voluntary. For example, in many countries the government makes sure that your employer takes out every penny. Many countries don't file income tax returns. Why..."

JH (*Interrupting*) "We have withholding here don't we?"

HR (*Sounding perplexed*) "Pardon me?"

JH "Withholding?"

HR (*Speaking very rapidly*) "With some programs, yes, but, but what I'm talking about in some countries, European countries is an example, there...there you don't file an income-tax return. There's no need to because your employer takes all the money out. That's the difference between a voluntary and an involuntary system."

JH "But can, can we..."

HR (*Interjecting*) "You can't cheat and not pay your taxes..."

JH (*Trying unsuccessfully to interrupt*) "Right. Can we..."

HR (*Continuing unabashedly*) "...but I don't accept your phraseology, that you...you forcibly take money from somebody else and give it to, (*stuttering*) *teh*, ah, *teh*, *teh*, you know that's the way it is on any program, I mean..."

JH "Can, the taxpayers..."

HR "Highway program is the same. (*Stuttering*) We, we..."

JH (*Trying to interject*) "Excuse me..."

HR "We take money...we forcibly take money in your phraseology..."

JH "But can, let me ask you a question..."

HR (*Proceeding undeterred*) "...for people on the highway system, put people in the army..."

JH (*Successfully interrupting*) "Can the taxpayer decide not to pay his taxes if he wants?"

HR "He can...he can not pay his taxes but he'll be..."

JH "What will be the...what will happen?"

- HR “He’ll be subject to civil and criminal penalties.”
- JH “They’ll put him in jail. They’ll use force against him. He, he pays, everybody pays taxes under threat of jail or fine, under threat of force. In other words, you are forced to pay your taxes whether you fill out your form voluntarily or whether its withheld by your employer. You don’t have a choice on whether you can pay taxes that are going to be used for welfare programs. You can’t make that choice.”
- HR “No, but, but, the reason our system is called a voluntary sys...tax system, and I recognize that, you know, that ultimately you can’t cheat on your taxes, but our...we have many, ah, provisions in the law that they don’t have in most countries. We have deductibility for homes, interest on mortgage payments, they don’t have that in most countries. We have deductibility for certain excessive expenses related to, ah, health, doctors, hospitals. We have all kinds of tax – some people call them loop..., loopholes but others would call them incentives for people to do business, and that’s why you don’t, you, you’re not forced to pay certain taxes. There are ways if you decide to buy a home...”
- JH (*Incredulously*) “You can decide not to pay taxes in the United States?”
- HR (*Dumbfoundingly*) “I, um, I really don’t understand what you’re trying to get at here. The point of the matter is...”
- JH (*Interrupting*) “Because you objected to my phraseology. You said that, you say that the government isn’t forcefully taking money from some people to provide welfare benefits to others. And in fact that’s what it’s doing because all taxation is forceful. It’s backed up by physical force. If you don’t pay your taxes the government will intervene with you forcefully. So you don’t have a choice. It’s not voluntary. You can’t decide not to pay and not suffer consequences. If you don’t pay you’ll go to jail. So you’re forced to pay.”
- HR (*Stuttering*) “You, you, you don’t go to jail. Some people go to jail. There are all kinds of civil penalties if you don’t pay your taxes you pay interest and you pay penalties. The fact of the matter is, our system is (*speaking very forcefully*) A VOLUNTARY SYSTEM.”

The “Voluntary” Nature of the Income Tax

by Jacob G. Hornberger

[Former attorney and founder and president of The Future of Freedom Foundation explains how the I.R.S. harassed one of his clients. He also sheds light on why the taxpayer considers taxes “involuntary,” and why the government claims they are “voluntary.”] (Source: FREEDOM DAILY, May 2000. Online at www.fff.org)

Last month, of course, was tax time, the month in which millions of Americans filed their income tax returns with the Internal Revenue Service and paid whatever income taxes they still owed the government for 1999. Citizens dutifully went to their neighborhood post office, deposited their tax returns and checks into the mail, and secured return-receipt certificates verifying that they weren't late in mailing in their returns and checks.

Why? Why do people fork over a large portion of their hard-earned money to people they don't even know?

After all, think of what all that tax money would buy. Let's assume that 10 years ago, a person who pays an average of \$20,000 a year in income taxes had stopped paying income taxes. That would mean that today he would have \$200,000 plus interest in the bank, a nice chunk of money that would help fund a savings account, his children's education, an additional room to his house, a European vacation, medical bills, or a few donations to his favorite charities.

Yet he decides instead to send the money to the Internal Revenue Service or, more properly, allows the I.R.S. to take it from him.

Why?

For years, the I.R.S. has proclaimed that the great virtue of America's tax system is that it's voluntary. How does the I.R.S. define “voluntary”? It says that the tax is voluntary because everyone computes his own income tax liability and sends the amount owed to the government. In other words, if the government calculated the tax liability for the citizenry, the tax would be involuntary. But since the people themselves are permitted to compute the liability, the tax is voluntary.

One can only wonder, of course, how many public-school-trained Americans believe this nonsense. The truth is that the income tax is no more voluntary than the military draft. If you fail or refuse to pay, they will seize you, fine you, jail you, or in the worst case, kill you, just as they do if you refuse to comply with a military draft.

And this is the true reason that people troop down to the post office and dutifully deposit those returns and checks.

Of course, an I.R.S. official would respond, “You have a choice, and that's what makes the tax voluntary. You can choose to pay the tax or you can choose to go to jail. No one forces you to choose to pay the tax, and so it's voluntary.”

But the choice between two evils does not convert the choice of one of them into a voluntary act. It is instead a choice between two coerced options.

For example, suppose a thief grabs you in a dark alley, points a gun in your face, and says, “Your money or your life.” You choose to give him your money rather than surrender your life.

Could the thief later appear in court and say to the judge, “Your honor, I'm not guilty of theft because my victim gave me his money voluntarily”?

The process is no different with the I.R.S.. Despite all the deceptive hoopla about the I.R.S.'s

being a nice, pleasant, friendly, benign agency (check out its website at www.I.R.S.gov), the truth is that this agency is no different, in principle, from the Nazi Gestapo or the Communist KGB.

State-sponsored terrorism

The I.R.S. is a state-sponsored terrorist organization. Its very existence depends on the terror that it is able to strike in the hearts and minds of the American people. And it knows that the reason that American citizens scurry down to that post office to mail their tax returns is that they live in deadly fear of retaliation by this agency, just as people in Nazi Germany and Soviet Russia lived in mortal fear of the Gestapo and the KGB.

Every April, the I.R.S. engages in a very subtle and sophisticated advertising campaign to reinforce the fear that it has instilled in the American people. For example, there was the time they hauled away the multimillionaire Leona Helmsley to jail for taking a few improper income-tax deductions. The not-so-subtle message to the rest of us? "If the wealthy and powerful cannot stand against us, what chance do you have? Pay your taxes on time or else!"

This year, the publicity campaign centered around the Indianapolis Baptist Church in Indiana. The church owes \$6 million in unpaid payroll taxes. The church's position is that they never paid "salaries" to their employees but instead made a series of "love gifts."

Unfortunately, however, I.R.S. people don't believe in love, because one of their spokesmen (who asked not to be identified) dismissed the church's argument, declaring, "In the United States, if you employ people, whether you are tax-exempt or not, you've got to withhold taxes for workers."

Got to? But I thought it was all voluntary!

The I.R.S. threatened to begin foreclosing its tax lien on the property, and guess what date it selected to begin the process: April 10. What a remarkable coincidence! "If a 50-year old church with 1,000 members cannot stand against us, what chance do you have? Pay your taxes on time or else!"

The viciousness of the I.R.S.

What happens if you refuse to file your tax returns and refuse to pay your income taxes? Well, tax resisters say that nothing will happen to you because, echoing the I.R.S. commissioner, they say that the income tax is voluntary. Their arguments are multifaceted, ranging from their claim that the U.S. criminal statutes and I.R.S. code do not require people to pay their taxes to their claim that the 16th Amendment was never properly ratified. On the basis of these claims, thousands of American tax resisters don't file and don't pay taxes and tell other people that they can live tax-free lives as well.

All too often, however, what the tax resisters don't tell others is that they live lives of misery and impoverishment. Most of them don't have bank accounts, preferring to deal with bank money orders purchased at convenience stores, because the I.R.S. will simply place a levy on their bank accounts. They also customarily don't own real estate, including a home, because the I.R.S. clouds their title with tax liens. They don't hold salaried positions because the I.R.S. garnishes their wages. Thus, to truly avoid the I.R.S.'s collection of the taxes owed, tax resisters are often relegated to finding a series of "independent contracts," entailing no withholding tax, which provides them with a subsistence standard of living.

Are they principled? You bet. Are they courageous? You bet. But they cannot deny that when people free themselves from the “voluntary” income tax, the result is a lifestyle different from that of everyone else.

Tax resisters often point to the fact that they are not in jail as proof that the income tax is voluntary. But the truth is that many of them have gone to jail. And while the I.R.S. doesn't go after all of them, especially those who keep a low profile, it is simply owing to staff shortages and not because the I.R.S. has folded or surrendered.

Let me provide you with an example of the viciousness of these I.R.S. people. When I was a young attorney, I represented a woman who owed the I.R.S., as I recall, somewhere around \$20,000. Her husband had abandoned her and her child and was living somewhere in Mexico. The bank was foreclosing on her home, which had an equity of about \$40,000 in it.

Owing to indifference or incompetence, the I.R.S. had forgotten to file a tax lien against the property. We advertised the foreclosure sale in the local newspaper, and on the appointed day, lots of people showed up and bid on the property. The result was an enormous foreclosure check for the equity, which was made jointly payable to my client and her husband (who, unfortunately, was not around to endorse and cash the check).

We immediately filed suit for divorce in state court, deposited the check into the registry of the court, and asked the judge to use the money for child support for my client's teenage boy until he reached 18 years of age. By placing the money under the control of a state court, we had immunized it from I.R.S. liens.

A local I.R.S. agent got wind of what we had done, walked into my law office, and pleasantly demanded his share of the money. I pleasantly responded that there was nothing I could do because the money was under the control of the state judge, who himself was concerned about the welfare of the child.

The I.R.S. agent smiled and left my office. He then embarked on a course of harassment that included regular telephone calls and visits both to my client's home and to her place of work. He also made regular visits to her son's high school, where he seized the boy's truck.

After several weeks of this abuse, my client walked into my office and said, “Pay them the money. I cannot live like this.” The I.R.S.'s nasty, vicious, little devils who constantly remind us of the “voluntary” nature of the income tax and how they're here just to “serve” had won.

Tax resistance can be deadly

What happens to tax resisters who follow their principles to their logical conclusion? Government agents kill them. And the only reason that we don't see I.R.S. killings is that tax resisters place limits on themselves as to how far they will actually follow their principles. For they know that if they follow their principles to the end, they will find themselves part of the next life. Leonard Read, the founder of The Foundation for Economic Education, made this point in his book *Anything That's Peaceful*.

For example, let's assume that a tax resister says, “The income tax is voluntary, and I'm not paying it.” Someone asks him, “Aren't you going to sell your home? The I.R.S. could put a lien on it.” He responds, “No way. This is my home. It belongs to me. I bought and paid for it with my own money. No I.R.S. agent is going to take it away from me and I'm not going to sell it to avoid these people. I ain't afraid of them!”

One day, the I.R.S. files its tax lien and sends a notice of the lien to the tax resister, with a request that he pay the back taxes. The resister says, “They don't understand. I ain't paying.” If

in fact he did pay under threat of foreclosure, then we would have to ask him, “Why then did you refuse to pay in the first place?”

The I.R.S. files suit to foreclose its lien and the judge orders the foreclosure to take place. The resister says, “Let them foreclose. What’s that to me? I ain’t leaving my home.” Of course, if he paid the taxes to avoid the foreclosure, we’d have to ask him, “Why then did you refuse to pay in the first place?”

At the foreclosure sale, a buyer purchases the property and the judge orders the local sheriff to evict the resister and give possession of the property to the new buyer. The sheriff sends the resister a letter asking him to vacate the property. The resister says, “You people don’t understand what I’ve said from the very beginning. I ain’t paying my taxes and you ain’t gonna take my property from me. This is my home.” And after all, if he tried to negotiate a deal with the new owner and the I.R.S., we would have to ask him, “Why then did you refuse to pay the taxes in the first place?”

On the appointed day, armed deputy sheriffs (and possibly a few tanks) surround the tax resister’s house, prepared to enforce the judge’s writ of possession. Through a megaphone, they order the resister to come out and vacate the premises. If the resister comes out and departs, we would have to ask, “Why then did you refuse to pay your taxes in the first place?” But if the resister decides to resist force with force, they will kill him.

Thus, if a tax resister refuses to pay his taxes, and if he follows his principles to their logical conclusion, he is a dead man.

There is one – and only one – good solution to the income tax and the I.R.S.: repeal the tax, abolish this Gestapo-KGB agency, and ensure through constitutional amendment that this horrific assault on the freedom and well-being of the American people can never again become part of American society.

Section II

Principled, Moral Objections to Taxation

A Note To The Commissioner

By Anonymous

[Addressed to Shirley Peterson, then Commissioner of the Internal Revenue Service, this "note" lambasts her 1993 message to tax-paying Americans.] (Source: The Voluntaryist, Whole No. 63, August 1993. Online at www.voluntaryist.com)

In early 1993, over a hundred million Americans received the following message (“A Note from the Commissioner”) with their 1992 federal income tax filing package.

Dear Taxpayer,

As the Commissioner of the Internal Revenue, I want to thank you on behalf of the government of the United States and every American citizen. Without your taxes, we could not provide essential services; we could not defend ourselves; we could not fund scientific and health care research. Thank you for paying your taxes.

You are among the millions of Americans who comply with the tax law voluntarily. As a taxpayer and as a customer of the Internal Revenue Service, you deserve excellence in the services we provide; you deserve to be treated fairly, courteously and with respect; and you deserve to know that the I.R.S. will ensure that others pay their fair share.

To fulfill our responsibilities to you, we are making major changes in the way we conduct our business. Under our new philosophy of tax administration, known as Compliance 2000, we are reaching out to provide education and assistance to taxpayers who need our help. One program is dedicated to bringing non-filers back into the system. We will work with every American who wants to “get-right” with the government. At the same time we will direct our enforcement efforts toward those who willfully fail to report and pay the proper amount of tax. All must pay their fair share, just as you are doing.

We realize that the tax law is complex and sometimes frustrating. ...

Our goal is to transform the tax system by the end of the decade. ...As we improve our organizational structure, we also will do a better job of serving our customers, the taxpayers. We believe in accountability. Please let us know if you have any suggestions for ways to improve our service to you.

Thank you again for dedication to our country.

signed /Shirley D. Peterson

The following “Note to the Commissioner” was sent to us by a disgruntled subscriber.

Dear Ms. Peterson;

The past year, 1992, was a taxing year for every American. As you well know, the typical American family spent practically 40% of its income on federal, state and local taxes. Everywhere you turn there is a government agent on hand to collect money, and a government official, like yourself, to try to doubletalk us into believing that you are actually performing a vital service.

You imply that we could not survive without your assistance. Yet, the fact is quite the reverse: you people in government could not survive without us, the workers and the

producers in society. Where would your sustenance come from if we didn't provide it? American government monopolizes or interferes in essential services because the large majority of people use them. These areas of life - like money, banking, schooling, communication, and protection services - are the lifeblood of society. Government stranglehold on them yields control over every person in the country. Essential services, if not provided by government, would be forthcoming. People do not walk barefoot because there are no government shoe factories.

You thank us for complying with the tax laws voluntarily, but in the next breath, write of directing your enforcement efforts against those who "fail to report and pay." Come on, Ms. Peterson! The only reason millions and millions of taxpayers send you their money 'voluntarily' is because you, Congress, and the Federal Marshall Service threaten them with imprisonment, penalties and fines, and confiscation of their property if they do not. You would surrender your wallet to a thief who brandished a gun, and threatened you for "your money or your life," but you wouldn't call it "voluntary."

If you truly believe in accountability, you ought to accept responsibility for the crimes of the organization you head. No Mafia syndicate, no pirate band, no gang of criminals has ever acted more brazenly, and more openly than the thieving Internal Revenue Service. The only thing that distinguishes your institution from its brothers-in-spirit-in-crime is its degree of legitimacy - the fact that most Americans have come to accept its existence, like death, as inevitable.

There is no way you could possibly improve your service. Evil actions should be abandoned, not made more efficient. If you are serious about your dedication to the welfare of American society, I urge you to submit your resignation. There is no way to make your job compatible with the norms of honesty, morality, and integrity. Please think about this before you work another day on the job.

Sincerely,

(Editor's Note: A WALL STREET JOURNAL report (Feb. 3, 1993, A16) indicates that Ms. Peterson has left her post, and that in a speech to the New York Bar Association she warned: "If we don't change our system of collecting taxes, it will break down. Our traditional approach cannot sustain an acceptable level of compliance.")

Why I Refuse to Register (To Vote or Pay Taxes)

By Anonymous

[This article explains one conscientious objector's perspective. He refuses to sanction the American government by voting or paying taxes. The ends on which tax collections are spent are irrelevant to him because the means used to collect taxes violate the right of a peaceful person to be left alone.] (Source: The Voluntaryist, Whole No. 100, October 1999. Online at www.voluntaryist.com)

To the Editor of THE VOLUNTARYIST,

I am anonymously sending this letter to you after looking at THE VOLUNTARYIST website while surfing the internet. It appears that my ideas might fit somehow with what you call voluntaryism.

I am one of the tens of millions of Americans who don't file tax returns or voluntarily pay taxes. I'm writing this letter to explain something that you and your readers may not be aware of. The reasons for not filing tax returns, or voluntarily paying taxes, and not voting are similar.

They are similar in that both taxes and voting are activities that demand involvement with that coercive institution known as government. Government exercises a monopoly of legal control over a certain geographic area. This encompasses coercive monopolization of the major services that it provides us. To fund these services, the government unilaterally imposes a compulsory levy upon us. These "taxes" are not based on the amount of service the government provides us, nor upon our request for them. (The government does not offer us the opportunity to do without a particular service, or shop elsewhere for it, or to negotiate the price.) It doesn't care if we didn't want the service, didn't use all that was offered, or simply refused it altogether. The government declares it a crime if we refuse to pay all or part of "our share." It attempts to punish this refusal by making us serve time in jail or confiscating some of our property, or both.

The main reason, however, why I refuse to pay taxes is that I don't want to give my sanction to the government. I, for one, do not consent to our particular government, nor do I want to support any coercive institution. I object, on principle, to the forced collection of taxes because *taxes are* a euphemism for *stealing*. (By stealing, I mean taking another person's property without his voluntary consent.) Stealing is not an activity that leads to social harmony or prosperity. Stealing is anti-life. It is not an activity that can be universalized. If it were, it would result in death and destruction for all. Furthermore, "stealing" or "taxation" is wasteful. Everyone agrees that government money is spent unwisely, wastefully, and on at least some project(s) which would not be voluntarily supported by some taxpayers. But, even if the spending were not wasteful or for some improper purpose, I would still object strenuously because taxes are theft. In other words, I object to the means (the compulsion used by the government) – regardless of how efficiently the money is spent or what it is spent on. I do not want it said about me that I cooperated with the government.

Similarly, I refuse to participate in the electoral process (I simply refuse to register to vote) because I do not want it ever said that I supported the state. When you play a game, you agree to abide by the rules and accept the outcome. Well, I simply refuse to play, and in clear conscience can say that I am not bound by the outcome. Furthermore, there are many reprehensible activities undertaken by the government (you choose your own example) which I do not wish to

support. Governments need legitimacy, and one of the major means of establishing legitimacy is to claim that the voters support the government. Just imagine if everyone refused to vote and pay taxes. Government would shrivel up. But, before that happened legislators at every level would probably pass laws that would make voting compulsory. This has already happened in some countries.

I recently read an article by Charles Reich (from his column, “Reflections,” on “The Limits of Duty”) that appeared in the June 19, 1971 issue of *The New Yorker*. It was written during the Vietnam War era, when many draft-age college students were resisting conscription into the United States military forces. Reich wrote:

Perhaps the best way to understand those who have resisted the draft – by seeking conscientious-objector status, by going to jail, by fleeing to Canada – is to acknowledge that they are demanding to live and to be judged by the old standards as fully responsible moral beings. They are seeking law, not evading it. Finding no acceptable standard of conduct available in today’s organizational society, they have gone to standards that are not their own personal fiat but the old, traditional standards of religion, ethics, and common law. They are saying that they refuse to act in a way that common experience tells them will produce evil – evil that we know about or should know about. (p. 55)

In other words, in refusing to register to vote and in refusing to “register” to pay taxes, I am getting back to “the old, traditional standards of religion, ethics, common law,” and common sense. I am refusing to act in a way that produces or contributes to evil. I rest my case.

Some Reasons Why Voluntarists Object to Compulsory Taxation in All Its Forms

By Auberon Herbert

[Auberon Herbert (1838-1906) emphasizes that “every tax ... forcibly taken from an unwilling person is immoral and oppressive.” Furthermore, truth and consistency demand that if the state “may forcibly take one dollar ... out of what a man owns, it may take what it likes up to the last dollar. ... Once admit the right of the state to take, and the state becomes the real owner of all property.”] (Source: *The Principles of Voluntarism and Free Life, Burlington: The Free Press Association, 1897. Reprinted in Eric Mack, editor, The Right and Wrong of Compulsion by the State and Other Essays by Auberon Herbert, Indianapolis: Liberty Classics, 1978, pp. 392-409. Online at The Online Library of Liberty of Liberty Fund, at www.oll.libertyfund.org)*

1. Because it rests on certain intellectual contradictions and absurdities. It requires that wealth should be created by individual energy and enterprise, and then spent collectively; that is, spent under a system which reduces the individual almost to insignificance. It tends to place the owner and the non-owner on a false equality - the non-owner, if he choose to use his power, becoming the virtual master of the property of the owner. For every service conferred it imposes a burden - direct or indirect - and yet gives the individual no choice as to whether he will accept the service and the burden, or decline both.

2. Because it is essentially opposed to a state of true liberty. It is impossible to look upon a man as free, so long as others have unlimited command over his property. It is impossible to separate the rights of action from the rights of acquiring and possessing. A man acts through and by means of the various substances of the world, and if he is not free to acquire and own these substances as an individual, neither is he free to act as an individual.

3. Because it builds up the belief that one man and his property may be used by another man against his own convictions and his own interests. It therefore divides us into those who are only tools and those who are the users of tools; and perpetuates a modern form – though more subtle and concealed than the old forms – of slave owning.

4. Because it builds up and strengthens a number of revolting superstitions. It teaches men that they belong, body and mind, to the uncounted, unknown, voting crowd called the state; for if their property belongs to the state, then we must presume that their physical and mental faculties, through which they earned their property, also belong to the state. In the same way it teaches the cowardly and contemptible doctrine that in presence of any supposed public danger or on behalf of any supposed public good, there is no longer any appeal to the conscience and self-responsibility of the individual, but that all persons are made subject to the decisions – often rash, heedless, and taken in panic – of those who exercise political power over them.

5. Because in strengthening these superstitions it degrades the view of human existence. It destroys the general perception that the judgment and the will are the highest parts of human nature, and therefore sacred beyond all other things; and it leads men to look on each other as mere material to be dealt with wholesale and in accordance with the expediency of the moment.

6. Because free countries have affirmed many years ago that a compulsory church rate is immoral and oppressive, for the sake of the burden laid upon individual consciences; and in affirming this truth they have unconsciously affirmed the wider truth, that *every tax or rate,*

forcibly taken from an unwilling person, is immoral and oppressive. The human conscience knows no distinction between church rates and other compulsory rates and taxes. The sin lies in the disregarding of each other's convictions, and is not affected by the subject matter of the tax.

7. Because it makes absolutely certain in the end a hateful war between classes. It accustoms the mass of voters to the belief that all their wants may be satisfied out of the common compulsory fund; it makes the fight to obtain possession of this *common compulsory fund* of supreme importance; and thus the nation is split up into two struggling factions – those who strive to take, and those who strive to keep.

8. Because it gives to the politician a very undue and undeserved importance. It places in his hands, often as the reward of mere successful speechmaking, the hard-won resources of large classes of his countrymen; and confers upon him a position which could only be won ordinarily through a much more laborious process and in return for qualities of a much higher order. In this way it may be a satisfactory system for the politician, endowing him with many pleasant things in return for his facile profession of certain opinions; but it is not so good for those who are made the instruments of providing, willingly or unwillingly, these pleasant things.

9. Because it favors the rank growth of a very evil form of bribery. Out of the common compulsory fund that is raised by means of taxes, the politician promises what will please his supporters; and by means of burdens laid upon the nation buys his own way into the legislative body and into office.

10. Because it tends to produce a habit of misty, confused thought and unreal generosity - generosity at the expense of others—in our leading men, corrupting all clear sense of justice, and making them traffickers in phrases and servile to their own party interests; in other words, because in this imperfect world, no class of men, rich or poor, is to be found with sufficient honesty or impartiality to be entrusted with the compulsory taking and spending of the money of others.

11. Because its gives every legislature – bodies which are elected under the influence of passion and strife, and by means of not very scrupulously managed party organizations - far too great power over the movements of the human mind. It gives them power to force certain forms of thought upon the nation; to crush other forms out – at least temporarily; and makes of them little gods, who dispose – but without the knowledge, judgment, or impartiality of gods – of the gravest questions of human existence.

12. Because it makes universal suffrage an entirely unworkable arrangement. Man for man, the whole people should be on a footing of perfect equality as regards certain great national questions (e.g., questions of civil and criminal code, peace and war, Monarchy or Republicanism, etc.), but not as regards property compulsorily taken. In all matters relating to property, it is clear sense and just sense that the opinions and desires of those to whom such property belongs, should count for far more than the opinions and desires of those to whom it does not belong. Compulsory taking of property and universal suffrage cannot reasonably be united under one system. Each makes the other ridiculous when forced to keep company. We may fairly ask – How can the non-owner preserve a sense of justice or of self-respect, while he votes away the property of the owner?

13. Because it inevitably leads to the curse of bureaucratic government. The departments of administration, ever extending and absorbing more public money, become independent of all real control, become a separate solid nation within the nation, create – often for the benefit of parents with unmarketable sons – innumerable places and immense vested interests, and turn out second-rate work, just because such work is exposed to no competition, and is relieved from the danger

of the bankruptcy court – all official mistakes being covered over by larger and larger takings from the public.

14. Because – notwithstanding the high character of many permanent officials – it increases the danger of harsh, arbitrary, and occasionally cruel things being done by these uncontrolled and irresponsible public departments, that work very much in the darkness. As their operations grow, and the authority of their agents becomes greater, the resistance of the public to their interference necessarily becomes less, both because the public cannot watch with carefulness the large area which falls under official regulation, and because the sense of public helplessness rapidly increases in the presence of these powerfully organized bodies, possessed, in far greater degree than the public can ever be, of the technical knowledge which is connected with their own class of work and their own methods. Moreover, in almost all cases, the departments are able to count upon the silent support of the government, which is in office and which has to work through them.

15. Because in its practical consequences it is endangering the prosperity and even the existence of old and young countries. The rich and the promising countries of South America have been already nearly wrecked by their mad financial management; at this moment, it is doubtful if the United States can adopt a free trade policy, however strongly desired by a large part of the people, on account of the extravagant expenditure to which the country has been committed, and which, once incurred, necessitates a tariff; New Zealand has for many years been struggling to repair the frightful mistakes into which she was led by allowing a few men the power of compulsory dealing with the property of others; some of the Australasian colonies are suffering acutely from past extravagance, and fortunately for themselves have experienced a difficulty in borrowing; India is in a condition that should cause the gravest anxiety as regards her future; in Europe, Spain, Portugal and Greece are apparently nearly outside the possibilities of financial salvation; France has large chronic yearly deficits; Germany, Austria, and Italy—the last country in an almost ruinous condition—stagger along under burdens which they cannot bear, and which will, if persisted in, drive them over the abyss; and Russia lives in a state of constant financial difficulty, which is only partially concealed by official statements that do not err on the side of candor. Here and there are to be found some examples of saner management; but even in Great Britain, where the national debt is diminishing, municipal debt and expenditure are increasing with alarming rapidity, in Mr. Albert Pell's words, “with very little to show for it,” and are now threatening the industrial prosperity of the provincial cities. In other countries, the municipal governments of Paris, Vienna, Florence, Rome and Madrid, repeat in each instance the story of excessive expenditure, excessive burdens, and, in some instances, of grave corruption; in the United States the “boodleism” of New York has become a by-word in most parts of the world, and Boston and other cities have been removed from the hands of their municipal authorities, and placed under commissioners.

16. Because it gives great and undue facility for engaging a whole nation in war. If it were necessary to raise the sum required from those who individually agreed in the necessity of war, we should have the strongest guarantee for the preservation of peace. Once given the power of compulsorily taking the property of others, then a minister “with a light heart,” a general on a black horse, a jingo press, or the shouting crowd of a capital, may turn the scale in favor of war. If neither the French nor the German governments had the power to take such property as they liked from the two nations, it would seem almost certain they would before now have arrived at a peaceful solution of their differences. Compulsory taxation means everywhere the persistent probability of a war made by the ambitions or passions of politicians.

17. Because it is unfitted – as a system – to supply the new wants of an active and expanding civilization. Where in a simple type of community there exist only a few constant wants, it is conceivable that a compulsory system – however unwise and indefensible in itself – might for a time produce no serious inconveniences. In a progressive condition, where new wants discover themselves from day to day, these inconveniences take an acute form. When a certain point of taxation is reached, the hurtfulness of taxes and the friction caused in collecting them advance almost in geometrical ratio, until at last a tax may be increased without producing any greater return of revenue – indeed sometimes producing a smaller return. When, therefore, taxation has once been made the principal instrument of supplying the wants of a people, a stage must presently be reached where each new want can only be satisfied with much greater difficulty and at much greater cost than in the case of preceding wants. In this way civilization – when made dependent on compulsory payments - arrests itself.

18. Because it cannot be arranged on any system that has not far-reaching hurtful effects. It passes “the wit of man” to render the compulsory taking of property harmless. Each system of taxation has its own peculiar group of evils. To take but one example: Income taxes necessitate inquisition and odious interferences; they create a system of government spies; lead to action being taken very improperly and upon questionable guesses by officials whose one view is likely to be to increase their takings; under every imaginable system must be unequal in their incidence; cannot from their nature be decided in cases of dispute either in an open court or in a secret court without much annoyance to the taxpayer; strike all visible property more severely than the less visible forms, lead to much evasion and untruthfulness: become complicated to the last degree owing to the innumerable methods of earning income in modern life; involve metaphysical questions which recall the dialectics of the middle ages; tend to drive capital into risky employments outside the country; whenever much raised, are likely to cause the corruption of officials on whom the returns depend; are a standing menace, [owing to the ease - a mere stroke of the pen - with which they can be increased] to traders and owners of property; are infinitely hurtful to the small men, but tend to be unremunerative, as Leroy Beaulieu has so well shown, except when they are applied to the mass of small properties, since the larger properties, when singled out for attack, even if they do not disappear, are comparatively unfruitful as a field for taxation (thus defeating by a natural check the un wisdom and injustice of trying to make any special class supply the common compulsory fund); destroy the advantage of free trade, even in a country which allows imports to enter freely, since they raise the price of articles produced in an almost excessive degree, owing to the fact that each class of producers necessarily adds his own rate of profit to the tax that he himself pays, and to the tax paid by all those who have preceded him as manufacturers of the same article in the earlier stages of its manufacture - with the consequence that each product of the market that passes through the hands of several producers and distributors, pays the tax several times over before it becomes a finished article, as well as in each case the special rate of profit added to the tax by each producer and each distributor; are therefore unfair to traders who themselves pay income tax and may have to compete with traders in other countries not burdened with income tax (though, it should be said, probably burdened in other ways); and commit the capital crime of making property less desirable, and of weakening the public desire to save and invest. Death duties – a peculiarly mean form of property tax – assessed taxes, custom duties, stamp duties, all have their own special far-reaching consequences of mischief. One reason stands out preëminent; industrial or commercial life is free life, where men adapt themselves in their own way to changing circumstances, and are called on to display infinite tact and mental resource in their efforts to surmount difficulties and to do away with or

reduce the various sources of outlay which surround production; but state compulsory payments form a solid unyielding obstacle, which cannot be got rid of or lessened except by fraud, and therefore defy all such exercise of ingenuity or invention or improvement of method. They are as irreconcilable with the free movements of the human mind and the many varied adaptations which make up the delicate process of industrial life, as a rigid iron bar would be, if thrust from the outside and without any other connection, into a complicated machinery made up of joints and flexible parts.

19. Because it introduces hopeless confusion and uncertainty – where all should be most clear, certain, and stable - into the conditions under which property is to be acquired and owned. It tends to weaken the free open market, as the great center of acquisition and distribution of property, the center through which all industrial efforts are set in motion, and through which all industrial efforts are rewarded, and to set up in its place the changing harum-scarum fancies of every set of politicians who make their way to office.

20. Because all taxes, even those placed upon the rich, injure those who are poor. They disturb the course of production and trade; they make traders timid, and so contract industrial enterprise and depress wages; they make considerable payments in ready money necessary, and thus favor a few large houses as against the small traders, and thus again facilitate “corners” and monopolies; they disturb natural values, depreciating the property which is specially taxed; when heavy, they discourage a useful service, which the rich perform unconsciously, of encouraging those inventions which must at first pass through an expensive stage before they can be widely produced in cheap forms; they spoil markets, which in great measure depend for their cheapness and excellence upon their extent; but above all, they misdirect the efforts of the working part of the people. Grasping greedily at the common compulsory fund, out of which every sort of thing is provided, the people lose their faith in free enterprise and their natural inclination to form voluntary societies of their own in order to provide for all the growing wants of life; and instead of setting themselves to build up with their own hands a new civilization - the real work which cries aloud to be done – they waste priceless time and energy in struggling for miserable handfuls out of the devil's quarreling fund – as it has been well called – thus playing the politician's game to his heart's content.

21. Because it injures the working class in another deadly manner, bribing them to give up all real management of their affairs and to accept a purely fictitious management in its place. No better example exists than education. The simplest form of school, really managed and paid for by the working classes, would be worth far more to them and to their children, than the present tawdry and pretentious official systems, in which everybody interferes, and over which no individual parent has the least real control. If they desire endowments - of which, however, be it said, they generally spoil education - the workmen should claim their share of the old charitable endowments, which have been absorbed by all sorts of institutions, and kick tax, rate, central department, and all compulsory management and all compulsory attendance into the dust hole.

22. Because one form of our highest education in life is the practical education which results from our wants and our voluntary efforts to satisfy these wants; and because as long as we satisfy these wants by the use of official compulsory machinery we can never learn to work in friendly voluntary fashion with each other, and to help each other, out of a true public spirit. Thus, the richer classes are being constantly cut off by the effects of compulsion from learning to work with those less well off than themselves for public ends, and in this way their lives become less useful to others, and less happy for themselves.

23. Because when the common fund is placed before the poor man – living a hard and

struggling life – as his great hope of salvation, is it reasonable to expect him to forbear from making full use of the tempting resources thus placed under his hand? If taxation or taking from others is in itself a good, true method, why not employ it to its very furthest extent?

24. Because, from the very fact of being compulsory, it is accompanied by great practical inconveniences, inseparable from it. We hear much of the official checks and counterchecks, the expensive, dilatory though unsuccessful safeguards, with which the spending of public money is surrounded; and yet these irritating arrangements are necessary and cannot be dispensed with. The system under which the money of all individuals is compulsorily taken and spent in the name of the nation by a few persons is in itself so unnatural, so topsy-turvy, so opposed to common sense (since the natural safeguard which consists in a man looking after his own interest, doing what he thinks is best with his own property, and refusing to contribute to undertakings which he thinks are expensively, insufficiently, or corruptly managed, is swept away) that no imaginable reform can make any public service satisfactory, as long as it is kept on a compulsory basis. To set aside at the outset and treat as of no consequence the free agency of the individual is to commit an error of so vital a nature that everything falling under the influence of such an error is predestined to go wrong.

25. Because it is an enormous distraction as regards the work of the best workers. Where money is compulsorily taken for all sorts of objects, the most capable men must either frequently detach themselves from their own work in order to form a judgment upon any undertaking which the politicians choose to bring forward, or they must simply allow themselves to be robbed of money, which they neither consent nor desire to give, because it is a smaller loss to be robbed of money, than it is to be robbed of time.

26. Because it tends to turn us all, whether members of legislatures, journalists, or electors, into persons who think superficially and act in a hurry on very imperfect knowledge. The enormous number of undertakings which pass under the hands of legislative bodies, and the enormous number of questions which are submitted to their decision, oblige all those who are concerned with political life to possess innumerable smatterings of piecemeal knowledge of various sorts, to form their judgments in the imperfect light of such smatterings, and to make the best show that is possible with such hastily gathered knowledge. Every member of a legislature ought to be a trained scientist in all branches of human knowledge, in order to perform the duties that everyday are thrown upon him. It has been said by some defenders of competitive examinations that their merit consists in developing the faculties that are specially required for the rapidly changing struggles of afterlife. As regards political life the plea is perfectly just; and the brilliant use of limited intellectual furniture, joined to an intrepid judgment on all subjects on the spur of the moment, is likely to be equally useful to the politician and the successful prize student. But neither the politician nor the prize student represent the best elements in the nation.

27. Because it is essentially socialistic in principle, and offers the easiest and surest means of advance to state socialism. So long as we admit that the property of individuals lies at the mercy of the largest number of votes, we are intellectually and morally committed to state socialism, and it is only certain accidents, liable to disappear at any crisis, which stand between us and the practical realization of state socialism. *To put the same truth in the simplest terms - if what is called the state may forcibly take one dollar or one shilling out of what a man owns, it may take what it likes up to the last dollar or last shilling. Once admit the right of the state to take, and the state becomes the real owner of all property.* [emphasis added]

28. Because this question of compulsory taking offers a decisive battleground between state socialists and those opposed to state socialism. It raises the question of the state existing for the

individual, or the individual existing for the state, at once in the clearest and most comprehensive manner. Moreover, it places the combatants on more equal terms. At present, state socialists have the advantage of attacking at any point, and often win, because their solid column is rapidly thrown upon some skillfully selected spot in the widely dispersed line of defense. To a contest persistently fought on such terms there must be only one ending. The fortress that cannot attack is destined to fall; and the defense of liberty by staying behind parapets and bastions is hopeless. Henceforward, we act on the offensive. We admit of no lost or decided causes where liberty is concerned. We care nothing for the many small victories which socialists have won in the last few years. We now invade the territory of the enemy, and attack the point which is the key to his position, confident, that when once men begin to refuse to the state its evil power of taking property by force, socialism will drop into its place amongst the shadows of the past. Socialism lives and thrives upon the principle of compulsory taking.

29. Last, because compulsory taxation is the great typical enemy of all voluntary action. We see in it the very citadel of compulsion, the chief instrument with which every encroachment is carried out, the chief bribe by which men are induced to submit to these encroachments, and an institution which by its very existence preaches to men every day and every hour that they are not really sovereign over themselves, their faculties, and their property, *but are subject to the will of others - placed at the mercy of these others* to be used or not used, according to their caprices, their superstitions, or their selfishness. We see in it one of the last remaining but one of the most stubbornly defended strongholds of the dominion of men over men. To us, voluntary action stands for the *good genius* of the human race, as compulsory action, stands for its *evil genius*. We contrast what the free individual has done, with what the compulsory organization, called government, has done and is doing; we see on the one side all that the human mind has achieved in industry, in commerce, in art, in science, in literature: we count enterprise after enterprise, invention after invention; we see that not only the food, the clothing, the houses, the comforts and refinements which we possess, but that our mental selves, the very thoughts that we think, the very beings that we are, are the outcome of the individual forces that surround us - the outcome of the perpetual action and reaction of the spoken word, the written page, the social intercourse, the outcome of mind acting freely upon mind. How small, how beggarly in comparison, is the sum to be placed to the account of the compulsory association that is directed by the politicians!

We affirm, then, that voluntaryism in everything is the true law of progress and happiness, and that compulsion, or the brute force of law, should be simply retained to hold in check brute force, to protect the individual from the murderer, the thief, and the swindler, to protect him in person and property from injurious acts, done to him in disregard of his consent. Except for such universal and simple purposes of protection, we deny that the brute force of law can ever form a true or moral basis for social relations. We affirm that the brute force of law can never be used to set aside a man's consent as regards his own actions without condemning that man permanently to a lower existence. We affirm that only as men learn to be self-directing, to take their lives and actions into their own charge, to practice and perfect the instrument of voluntary combination for all the growing wants of life, to fight their battles with the weapons of discussion and reason, rejecting all intimidation and coercion of each other, to undertake public duties and services for each other gladly, as free individuals, not driven into any path, however good it may be, by penalties and persecutions - is it possible to look forward to happier and friendlier forms of society. We affirm that there is no such hope to be found at the end of the dreary vista of organized compulsion; of new compulsions resting upon old compulsions, and again buttressed

by still newer compulsions; of endless regulations, becoming year after year more minute, and penetrating more deeply into social life and home life – each action of the habit, being more and more jealously scrutinized, for fear that if freedom should be allowed to exist at any point, like a ray of light entering the gloom of a dungeon, it might prove the source from which danger at other points should arise to the huge, unstable, badly cemented fabric of universal regulation. We affirm that all such systems of compulsion are as mere wanderings in the desert, and can lead nowhere. In the breast of every person, however dimly he may recognize it, there is a moral feeling telling him that he has a right to freedom of action and freedom of thought, that he is meant to be self-guiding, and that no organization outside him, on any plea – whether the plea of his own good or of the good of others – can take these rights from him. It is because of the existence of this feeling, which, if often perverted and obscured, yet is deep as human nature itself, and is spread over every region of the world, that we who believe in liberty and hate compulsion, hold the conviction that the victory, whatever yet may be the battles to fight, must at length belong to us. You cannot build upon compulsion - human nature is in eternal revolt against it; every building you rest upon it will prove a building of strife and confusion; every seeming victory will turn against you, and in the end come to naught.

Section III

Historical Perspectives on Taxation

THE ORIGINS OF CONSCIENTIOUS TAX OBJECTION

By Michael Benedetto

["The earliest and most successful conscientious tax objectors" were religious dissenters who refused to support government religious establishments. They were followed by members of the pacifist religious sects, such as the Quakers, whose religion forbade them to support the military arm of civil government. Their civil disobedience eventually led to disestablishment and the cessation of taxes to support the State church. Query: If Church and State can be separated successfully, as American history well illustrates, why can't voluntarism prevail in all areas of society?] (Source: Part II of "A Paper on Conscientious Objection to Military Taxes," written as a paper for "Religion and the U.S. Constitution," University of Chicago Divinity School, Prof. Martin Marty, October 1987.)

A. Pacifist Origins

In this section, the origins of conscientious tax objection will be discussed to demonstrate that it is not a new concept but one that has historical origins in both pacifist and nonpacifist religious denominations. This may indicate that such objection is part of a larger struggle for religious freedom that has been in progress since this country's founding. As will be noted, early conscientious tax objection and modern tax refusal as defined previously have considerable similarities which suggests that age-old yearnings for freedom of conscience have yet to be fulfilled.

Early documented instances of military tax refusal by pacifist religious groups occurred in 1755 when the Quakers petitioned the Pennsylvania government to "redirect" their military taxes away from killing the Indians and to cultivate friendship with them instead.¹ Failing this, the Quakers and several other peace churches were able to organize an association for this purpose. During the Revolutionary War, the individual states set their own policy for conscription and taxation with many states allowing the peace sects an exemption from military service providing they pay an equivalent fine in lieu of service. In Pennsylvania such fines escalated up to fifty times their original level by the end of the war.² The following response by the Philadelphia Yearly Meeting of Quakers in 1776, demonstrates their extreme resolve not to pay such fines:

"It is our judgment...that such who make religious profession with us, and do either openly or by connivance, pay any fine, penalty, or tax, in lieu of their personal services for carrying on war; or who do consent to, and allow their children, apprentices, or servants to act therein do thereby violate our Christian testimony, and by so doing manifest that they are not in religious fellowship with us."³

According to Peter Brock, the tax issue which included direct military taxes, taxes "in the mixture," and the use of Continental money circulated to aid the war, was "one of the hardest problems" facing the Quakers during the war.⁴ Quakers who followed their conscience spent up to two years in prison for nonpayment of taxes⁵ while those who did not were excommunicated from the religious community. Similar policies and measures toward their members were likewise taken by the Mennonites and the Church of the Brethren.^{6,7}

These pacifist concerns over military taxes of various kinds were duly noted during the ratification of the U.S. Constitution. New York delegate Samuel Jones, who had a substantial Quaker constituency, made it known that “those who are scrupulous to bear arms object to pay the fine.”⁸ During the first Congress of 1789 when the Bill of Rights was being formulated, Roger Sherman of Connecticut reiterated this rather strongly when he acknowledged that it was well known that “those who are religiously scrupulous of bearing arms, are equally scrupulous of getting substitutes or paying an equivalent,” adding they would “rather die than do either one or the other.”⁹ As a result, in 1790, the Congress then deliberating in Philadelphia began to consider a bill to exclude Quakers from the obligation of paying the “muster” tax. This was a tax enacted in the states after the Revolution which was intended to exempt pacifist religious groups from participating in the states’ militias by the payment of a small sum of money instead.¹⁰ The exemption would have required the Quakers to pay two pounds toward a nonmilitary fund which would have seemed to be a much better alternative than paying the muster tax which was used for military purposes. The bill was eventually enacted in 1795 but the Quakers, seeing it as a tax derived out of a military necessity, advised their members not to pay it and argued against it as a tax on their religious belief. One such argument worthy of note was made to the Virginia state legislature by Quaker Benjamin Bates in 1810.

Described as a person “well versed in the political philosophy of his day,”¹¹ the objection was presented by Bates as a “Memorial and Petition” and it is obviously no coincidence that it is strongly reminiscent of Virginian James Madison’s “Memorial and Remonstrance.” The petition is so well-argued and written that it continued to be used up through the Civil War by Quakers throughout the country to state their conscientious concerns to a variety of military taxes.

According to the Bates’ Memorial, the rights of religious conscience should be “self-evident...in this enlightened age and country”¹² and subsequently guaranteed in both the federal and state constitutions. Anticipating what would be known much later as the “belief-action” doctrine laid down by the U.S. Supreme Court, the Memorial posits that confining freedom of conscience to thought and not to action flowing from it would be an injustice. It goes on:

“The voluntary payment of a fine imposed for adhering to religious duty...would be to acknowledge a delinquency, which they cannot admit, and to become parties in a traffic or commutation of their principles...

I am paying what is considered by the government as a debt - and for what consideration? Plainly for being allowed to enjoy the liberty of conscience. But I do not derive the liberty of conscience from the government; I hold it from a tenure antecedent to the institutions civil society. It was secured to me in the social compact, and it was never submitted to the legislature at all. They have therefore no such privilege to grant or withhold, at their pleasure; and certainly no pretence or authority to sell it for a price.”¹³

Despite such an appeal, the various state governments continued to enforce the “muster tax” and conscientious objectors’ property was levied upon and seized, often well beyond the amount owing since the tax authorities had to rely upon “unscrupulous” collectors when well-meaning officials openly refused to levy upon their pacifist neighbors.¹⁴ Due mainly to the sympathy afforded by Lincoln,¹⁵ military taxes imposed as a substitute for military service were allowed to be applied to [treating] the wounded during the Civil War or objectors could work in hospitals or with newly freed slaves. Since that time, the right at least to conscientious objection to military service, with the possible exception of the first World War has been legislatively granted.

However no right of conscientious tax refusal has been recognized by either the courts or the legislature even though the right to express pacifism has been interpreted rather broadly.¹⁶

The onset of World War I produced a substantial change in the manner of raising revenue for war as a result of the personal income tax allowed by the Sixteenth Amendment which could be described as a “mixed tax” referenced above. This tax was not immediately objected to by religious pacifist groups for several reasons. First, the federal government passed legislation repealing most local laws allowing alternative military service for conscientious objectors during said war, thus prompting a great deal of attention to that issue. Secondly, the original income taxes tended to mainly affect very wealthy individuals, pacifists not qualifying in appreciable numbers for such taxation. Nevertheless, with regard to purchase of “war bonds”, there does exist a history of persecution of pacifists for failure to participate in those purchases during that war¹⁷ and in the Second World War, Mennonites were successful in initiating a “Civilian Bond” drive to contribute to non-military government expenditures.¹⁸ As indicated previously, it was this war’s end occasioned by the dropping of the atomic bomb on Japan, that initiated the current resurgence in tax resistance by pacifist groups.

Certainly a history of military tax resistance by religious pacifist groups, that corresponds closely to the history of conscientious objection to military service, is evident and demonstrates a compelling, parallel argument for violation of religious freedoms by compulsory taxation. To this could be added the government’s consistent acknowledgement by legislative edict that compulsory military service is contrary to pacifist religious belief and various U.S. Supreme Court interpretations of the selective service laws that have been generally willing to extend that freedom to a multitude of conscientious objectors. Yet such a history is still apparently subject to the comment that religious pacifism is not in the religious mainstream and may be dismissed as a narrow, even cultish religious practice. ...

B. Nonpacifist Origins of Conscientious Tax Objection and the Establishment Clause

The earliest and most successful conscientious tax objectors in the United States were those early religious “dissenting” groups, pacifist and nonpacifist, that opposed taxation imposed by religious establishments and, in the process, provided the impetus for enactment of the Establishment Clause. This early history of tax resistance is seldom referenced in regard to modern tax resistance due to the long-ago abolishment of established religion yet the “claims of conscience” of both the early movement and current tax resistance are strikingly similar as are their aims and strategies. For one thing, both would claim that an individual’s religion cannot be practiced freely when that person is compelled to support a contrary view or doctrine. Both would also challenge the view that taxation used to promote an orthodoxy or maintenance of power is “neutral” in any respect. Both movements would also agree that despite how laudable such goals as the governmental maintenance of religion or “peace through strength” may seem to their proponents, contrary views maintained in the name of equally credible religious claims should also be given constitutional protection. Inherent in the views of each movement also is the presupposition that primary allegiance is to God and not Caesar. ... [T]he strategies involved are remarkably similar including insistence on nonviolent means of change and settling for accommodation whenever possible.

The attempt to determine whether pacifist conscientious tax objection may have any roots or similarities with these early American experiences was first suggested to me by Henry David Thoreau’s comments in his famous oration, “On the Duty of Civil Disobedience,” wherein he

vehemently argued against payment of military taxes for the Mexican War. In that oration he connects up his obligation of war taxes with the parish tax he was also obligated to pay:

“Some years ago, the State met me in behalf of the church, and commanded me to pay a certain sum toward the support of a clergyman whose preaching my father attended, but never I myself. ‘Pay,’ it said, ‘or be locked up in the jail.’ I declined to pay.”¹

Thoreau was referring to the Massachusetts’ parish tax system adopted in 1692. Whereas most historians regard 1833 as the final year of that system of religious establishments, Thoreau was still subject to the tax in 1838, since collection of past due amounts was still arguably allowed. He was never jailed for nonpayment of this tax but the poll tax instead. As he goes on to indicate, the religious tax was paid for him by yet another benefactor.

An extensive history of resistance to religious taxes in Massachusetts and throughout New England is set forth in the two-volume work *New England Dissent: 1630-1833* by Harvard professor William G. McLoughlin and which will be relied upon extensively herein. The study exhaustively documents the tribulations, strategies and evolution of the Baptist sects that were emerging in New England during that period. It focuses on those groups since, according to McLoughlin, they were the “most consistent, the most numerous and the most effective”² among the so-called dissenting groups in that region. This paper too will focus on that group to demonstrate that conscientious tax objection is a valid expression of conscience once required to be practiced by a now mainstream religious group. The result was a momentous contribution to both political and religious freedom.

Early references to the Baptists in Massachusetts, interestingly enough, indicated they were often confused with the Quaker sect since both groups were considered eccentric and fanatical regarding adherence to the majority Puritan view. In actuality, according to McLoughlin, both groups were hard-working farmers and tradespeople who could be considered the “salt of the community.”³ Ironically, it was after the English monarchy decreed religious toleration in 1689 that the territorial parish tax system was enacted three years later and open dissent and tax resistance began to occur. Since religious orthodoxy could not be regulated through the harsh disciplinary methods of the 17th century, the new system was intended to provide direct economic subsidization of the majority belief. That this did not satisfactorily qualify as religious toleration is indicated by the 18th century struggle to abolish established religions for reasons *both* religious and secular.

The Baptist resistance to the system began within months after its enactment in the Massachusetts town of Swansea in Bristol township. There, far removed from Boston, the Baptists had obtained a majority and were quite unwilling to see their taxes used to support a Congregationalist minister. The dispute continued for nearly twenty years when the county court allowed the township’s taxes to be apportioned between the Baptists and the Congregationalist minority and the latter group was eventually allowed to have its own taxing township created. Unfortunately, such accommodations were not always possible and Baptists as well as sympathetic tax collectors were put in jail for noncompliance. In 1728 in what McLoughlin considers a major turning point in the struggle, a series of exemptions for both Baptists as well as Quaker and Anglican minorities was enacted but which still imposed various duties and professions of religious and (in the Quakers case) civic loyalty. Whereas this was certainly an important victory for the aforesaid groups, it met with an extreme counterreaction from the Congregationalists who now had to pay higher taxes to compensate for the exemptions. As a

result, the laws were now narrowly interpreted and the dissenters continued to go to jail for nonpayment. In addition, this was the period of the Great Awakening during which the evangelical Baptists formed into numerous splinter groups. In 1750 Massachusetts specifically excluded the group known as the “Separate-Baptists” from the exemptions and the tax collectors

“stripped the shelves of pewter, of such as had it; and of others that had not they took away skillets, kettles, pots, and warming pans. Others they deprived of the means they got their bread with, viz. workmen’s tools, and spinning wheels. They drove away geese and swine from the doors of some others; from some that had cows; from some that had but one they took that away. They took a yoke of oxen from some. Some they thrust into prison, where they had a long and tedious imprisonment.”⁴

As McLoughlin further indicates the Baptists were viewed throughout this period as “troublemakers and malcontents” who were seeking to evade their tax obligations and the

“bench and the bar were as anxious as were the parish and the legislature to prevent the tax exemption breach in the wall of the establishment from becoming the inlet for a flood which would wreck the system. To them the function of the courts was to serve as a bulwark of the old order not as a battering ram for the new.”⁵

This comment, as will be discussed in the next section, has real relevance today when considering how the current U.S. Supreme Court has suddenly retreated from advancing religious freedom when confronted with the tax objection issue. To further add to the Baptists’ unpopularity, their tax exemptions or even the uncertainty attached to them caused havoc with land values as Congregationalists were generally not willing to settle in areas with them since it would mean higher taxes for them and the possibility of extended, expensive litigation.

In 1769 the Baptists began to formally organize against the system and created a Grievance Committee. They now began to employ the same rhetoric used only months before during the Boston Massacre:

“That no taxation can be equitable where such restraints are laid upon the taxes as to take from the liberty of giving his own money freely..(so that)..we may all enjoy full liberty of conscience.”⁶

The reply of the citizens of Massachusetts who were involved with a tax controversy with the Baptists at the time (the Ashfield case) was that exemption from taxation based upon conscientious objection was tantamount to anarchy.

It will, the reply stated “in its consequences if admitted forever exempt all men in this province from the payment of public taxes” and really involved whether “good policy dictates or requires them under their civil obligation in this instance or the releasing them from it and in the present case restoring them to a state of nature?”⁷

The Baptists next turned to civil disobedience when in 1774 eighteen of them were arrested for minor defects in certificates, now required for exemption. Their committee, now headed by Isaac Backus advocated they do not turn in any certificates even if it meant imprisonment of hundreds of members. This met with limited success among Baptists but did result in reducing the requirements for obtaining a certificate while adding a four pence fee at the same time.

Whether or not intended by Massachusetts, this gave the Baptists additional argument for relief since the English tax on tea was only three pence per pound. They next turned their attention to the newly formed Continental Congress assembling in Philadelphia. On October 14, 1774 a meeting was arranged by three prominent Quakers of that city (Israel and James Pemberton, Joseph Fox) with themselves, Backus and several other Baptist leaders, several other New England state delegates and Massachusetts delegates John and Samuel Adams, Robert Treat Paine and Thomas Cushing. During that meeting the Adams were forced into admitting to a “very slender” and “mild” establishment but advised that a “change in the solar system” could be more likely expected than the end of such a system.⁸ Upon returning home, Backus now turned his attention to the inevitable comparison of the certificate fee to the tea tax:

“All America are alarmed at the tea tax; though if they please, they can avoid it by not buying the tea; but we have no such liberty. We must either pay the little tax, or else your people appear even in this time of extremity to lay the great one upon us...We cannot give the certificates you require without implicitly allowing to man that authority which we believe in our consciences belongs only to God. Here, therefore, we claim charter rights, liberty of conscience.”⁹

Before this plea could be considered by the Massachusetts legislature, the Revolutionary War began and, according to Backus, the Baptist struggle and the fight for independence “each kept a pretty even pace throughout the war.” When Massachusetts adopted its constitution in 1780, Backus advocated a religious freedom clause based upon principles of nonviolence:

“Every person has an unalienable right to act in all religious affairs according to the full persuasion of his own mind, where others are not injured thereby.”¹⁰

The provision was not enacted and it was not until many years later that the system was abolished. Ironically it was due to a union of the Baptists and other prior dissenting groups along with the Congregationalists who were now losing their position and property to the newly emerging Unitarian majorities under the same laws they had fought so hard to maintain.

Does the above condensed history suggest that there is a more profound principle at work here, one that links up all claims for greater religious freedom? One such principle is suggested by McLoughlin relating to disestablishment but which is also strongly reminiscent of tax refusal:

“The development of the tradition of separation of church and state in America is a strange and ambiguous (often contradictory) combination of rationalist and pietist approaches to the twenty-century old problem in western civilization regarding what is God’s and what is Caesar’s The tension between these approaches, as that inherent in the issue itself, has been real and dynamic. It has been central to the shape, continuity and vitality of American religious history.”¹¹

The “God-Caesar” problem can also be expressed in the relation of attempts at voluntarism, certainly a feature that linked early pacifists as the Quakers and early tax refusers as the Baptists. This subject is often discussed by James Luther Adams, who uses the experiences of early American religious dissent including the Baptist issues. Adams also sees this a twenty-century old problem using the example of early primitive Christianity as the first expressions of

voluntaryism. He sees voluntaryism as the driving force behind the separation of church and state and voluntary associations for social reform such as the missionary movement, the anti-slavery and woman's suffrage movements, the civil rights movement and modern ecumenism. He describes it in a manner that is strongly suggestive of the movement for recognition of conscientious tax objection as a legitimate constitutional right:

“Voluntaryism, then, involves more than an attitude in favor of freedom of choice. Many people entertain attitudes in favor of freedom, but socially effective freedom requires participation in associations that define or redefine freedom and that attempt to articulate or implement that freedom in a specific social milieu... This process, particularly when it affects public policy, requires struggle, for in some fashion it generally entails a reshaping, and perhaps even a redistribution of power. That means that it demands a special commitment and expenditure of directed energy in the institutional context of the society.”¹²

As a result of this voluntaryism, Adams contends, the entire concept of how government should be arranged was drawn. Voluntarism, in this view, enables the creation of numerous “mediating” structures up and down throughout government, social groups and settings, religious bodies, economic groups and the like. According to Adams, James Madison argued in various Federalist papers the value of “factions” serving as a protection for freedom in society against potentially tyrannical intentions of the majority.¹³ Adams further describes how Madison's views led to the concept of separation of powers of government which in turn allowed popular sovereignty and eventually led to “the appearance of innovation and of evolutionary social change and reform, in adherence to the law of the Constitution.”¹⁴ However, Adams would now contend such separation of powers is in serious jeopardy with the diminution of the voluntaristic spirit as manifested by mass apathy and narrow inner-directed interests as well as a shift in government due to the modern social, welfare, industrial and “garrison” state that has emerged.

...

At the conclusion of his extensive study of the early Baptist history, McLoughlin too finds similarities between military tax refusal and the Baptist cause:

“Much of Thoreau's argument in ‘Civil Disobedience’ reflects the voluntaristic principle which had been the keystone of the Baptist stand for two centuries...It is a fittingly ironic epilogue to this phase of New England intellectual history that the civil disobedience of pietistic Baptist martyrs was justified ... by a pantheistic Transcendentalist.”¹⁵

Endnotes to Section A

¹ Historic Peace Church Task Force on Taxes, *Affirm Life: Pay for Peace*, Newton, KS: (1981), p. 17.

² Brock, Peter, *Pacifism in the United States*, Princeton: Princeton University Press (1968), p. 199.

³ Ibid., p. 200.

⁴ Ibid., p. 222.

⁵ Ibid, p. 211.

⁶ *Affirm Life*, p. 17.

- ⁷ Ibid., p. 17.
⁸ Ibid., p. 15.
⁹ Ibid., p. 15.
¹⁰ Brock, p. 335.
¹¹ Brock, p. 336.
¹² Brock, p. 337.
¹³ Brock, p. 338.
¹⁴ Brock, p. 343.
¹⁵ Brock, p. 344.
¹⁶ Miller and Flowers, *Toward Benevolent Neutrality: Church, State, and the Supreme Court*, Markham Press: Texas (1982), pp. 153-176.
¹⁷ *Affirm Life*, p. 16.
¹⁸ Ibid., p. 16.

Endnotes to Section B.

- ¹ McLoughlin, William G., *New England Dissent, 1630-1833*, Harvard Press, Mass. (1971), p.1261.
² Ibid, preface.
³ Ibid, p.50.
⁴ Ibid, p.458.
⁵ Ibid, p.513.
⁶ Ibid, p.538.
⁷ Ibid, p.540.
⁸ Ibid, p.560.
⁹ Ibid, p.564-5.
¹⁰ Ibid, p.591.
¹¹ Ibid, p.xv.
¹² Adams, James Luther. *Voluntary Associations*, Exploration Press, Chicago (1986). p.173.
¹³ Ibid, p.236.
¹⁴ Ibid, p.238.
¹⁵ McLoughlin, p.1261.

J.B. Say on Taxation

By Murray Rothbard

[In his essay, "The State and Taxation," in Classical Economics (1995, pp. 40-45), Murray Rothbard (1926-1995) points out that unlike many "laissez-faire and libertarian thinkers in history," Jean-Baptiste Say (1767-1832) was one of the few "who considered taxation to be an invasion of the rights of private property. (A)n implacable hostility to taxation pervades his work."] (Source: Murray Rothbard, "The Myth of Neutral Taxation," The Cato Journal, Volume 1, Number 2, Fall 1981, pp. 519-564 at pp.551-554. Online at www.lewrockwell.com/rothbard/rothbard36.html.)

In contrast to almost all other economists, J.B. Say was astonishingly clear-sighted about the true nature of the State and of taxation. In Say there was no vain, mystical quest for a truly voluntary State or for a benign quasi-business firm supplying services to the grateful public. Say saw clearly that government supplies services to itself and its favorites, that all government spending is therefore consumption spending by the politicians and the bureaucracy, and that that spending is extracted by coercion at the expense of the taxpaying public.

As Say points out: "The government exacts from a taxpayer the payment of a given tax in the shape of money. To meet this demand, the taxpayer exchanges part of the products at his disposal for coin, which he pays to the tax-gatherers." Eventually, the government spends the money on its own needs, and so "in the end ... this value is consumed; and then the portion of wealth, which passes from the hands of the taxpayer into those of the tax-gatherer, is destroyed and annihilated." Were it not for taxes, the taxpayer would have spent his money on his own consumption. As it is, "The state ... enjoys the satisfaction resulting from the consumption."⁶¹

Say goes on to attack the "prevalent notion, that the values, paid by the community for the public service, return to it again ..., that what government and its agents receive, is refunded again by their expenditures." Say is indignant:

This is a gross fallacy; but one that has been productive of infinite mischief, inasmuch as it has been the pretext for a great deal of shameless waste and dilapidation. The value paid to government by the tax-payer is given without equivalent or return: it is expended by the government in the purchase of personal service, of objects of consumption.⁶²

At this point Say revealingly quotes with approval Robert Hamilton's likening of government to a robber in refuting the argument that taxation is harmless because the money is recirculated into the economy by the State. Hamilton compares this impudence to the "forcible entry of a robber into a merchant's house, who should take away his money, and tell him he did him no injury, for the money, or part of it, would be employed in purchasing the commodities he dealt in, upon which he would receive a profit." Say then adds "that the encouragement afforded by the public expenditure is precisely analogous."⁶³

Say bitterly goes on to denounce the "false and dangerous conclusion" of writers who claim that public consumption increases general wealth. "If such principles were to be found only in books," Say went on, "and had never crept into practice, one might suffer them without care or regret to swell the monstrous heap of printed absurdity." But unfortunately they have been put into "practice by the agents of public authority, who can enforce error and absurdity at point of

the bayonet or mouth of the cannon.”⁶⁴ Once again, Say sees the uniqueness of government as the naked exercise of force and coercion.

Taxation, then, is the coercive imposition of a burden on members of the public for the benefit of consumption by the ruling class, by those in command of the government. Say writes:

Taxation is the transfer of a portion of the national products from the hands of individuals to those of the government, for the purpose of meeting the public consumption or expenditure.... It is virtually a burthen imposed upon individuals, either in a separate or corporate character, by the ruling power ... for the purpose of supplying the consumption it may think proper to make at their expense; in short, an impost, in the literal sense.⁶⁵

Thus Say is not impressed with the notion, properly ridiculed by Schumpeter, that all of society somehow voluntarily pay their taxes for the general benefit; instead, taxes are a burden coercively imposed upon society by the “ruling power.” Neither is Say impressed if the taxes are voted by the legislature: For “what avails it ... that taxation is imposed by consent of the people or their representatives, if there exists in the state a power, that by its acts can leave the people no alternative but consent?”

Taxation, Say clearly pointed out, cripples rather than stimulates production, for taxation robs people of resources that they would rather use in a different way:

Taxation deprives the producer of a product, which he would otherwise have the option of deriving a personal gratification from, if consumed ... or of turning to profit, if he preferred to devote it to any useful employment.... [T]herefore, the subtraction of a product must needs diminish, instead of augmenting, productive power.⁶⁶

Say continues with a devastating critique of the argument that taxation is useful in stimulating people’s exertions and the development of industry. But first, industry is looted to satisfy the demands of the State, and hence productive capital is crippled:

Mere exertion cannot alone produce, there must be capital for it to work upon and capital is but an accumulation of the very products, that taxation takes from the subject: ... in the second place, it is evident, that the values, which industry creates expressly to satisfy the demands of taxation, are no increase of wealth; for they are seized on and devoured by taxation.

As for the argument that taxes stimulate exertions:

To use the expedient of taxation as a stimulative to increased production, is to redouble the exertions of the community, for the sole purpose of multiplying its privations, rather than its enjoyments. For, if increased taxation be applied to the support of a complex, overgrown, and ostentatious internal administration, or of a superfluous and disproportionate military establishment, that may act as a drain of individual wealth, and of the flower of the national youth, and an aggressor upon the peace and happiness of domestic life, will not this be paying as dearly for a grievous public nuisance, as if it were a benefit of the first magnitude?⁶⁷

Say is also properly critical of Ricardo for maintaining that the suppression of one branch of private industry by taxation will always be compensated by a diversion of capital to some other industry. Say rebuts that:

I answer, that whenever taxation diverts capital from one mode of employment to another, it annihilates the profits of all who are thrown out of employ by the change, and diminishes those of the rest of the community: for industry may be presumed to have chosen the most profitable channel. I will go further, and say, that a forcible diversion of the current of production annihilates many additional sources of profit to industry. Besides, it makes a vast difference to the public prosperity, whether the individual or the state be the customer.... [In the latter case] wealth and production decline in consequence, and prosperity vanishes, leaving behind the pressure of unremitting taxation.⁶⁸

Say concludes with a scornful attack on the very idea that taxation and government spending add to national wealth:

It is a glaring absurdity to pretend that taxation contributes to national wealth, by engrossing part of the national produce, and enriches the nation by consuming part of its wealth. Indeed, it would be trifling with my reader's time, to notice such a fallacy, did not most governments act upon this principle, and had not well-intentioned and scientific writers endeavored to support and establish it.⁶⁹

Say's basic recommendation on the tax question was, in consequence, simple, trenchant, and clear-cut: "The best scheme of finance is, to spend as little as possible; and the best tax is always the lightest."⁷⁰ In short, that government is best that spends and taxes least. But then, paraphrasing Thoreau's and Benjamin R. Tucker's logical extension of the similar conclusion of Jefferson: May we not say that that government is best that spends and taxes not at all?⁷¹

Endnotes

⁶¹ Jean-Baptiste Say, *A Treatise on Political Economy*, 6th ed. (Philadelphia: Claxton, Remsen and Haffelfinger, 1880), pp. 412–13.

⁶² *Ibid.*, p. 413.

⁶³ *Ibid.*, p. 413n. Say likens government to a robber at another point. He states that government's claim to a right over individual property, which it makes through taxation, is pure usurpation. The government is no more the proper owner of its claimed property than a thief over the property he has robbed. *Ibid.*, p. 414n. [Editor's Note: In another version of this essay, Rothbard noted that "The quotation comes from a critique of the British national debt by the Scottish mathematician Robert Hamilton (1743-1829). This work was *An Inquiry Concerning the Rise and Progress, the Redemption and Present State, and the Management of the National Debt of Great Britain and Ireland (Edinburgh, 1813, 3rd ed., 1818).*" This supplemental information appears in Footnote 19 of Murray Rothbard, *Classical Economics (Aldershot, Hants: Edward Elgar Publishing, 1995)*, p. 45. Hamilton's book is online at archive.org/details/aninquiryconcer00hamigoog and the quotation is to be found at page 35 of Hamilton's text.]

⁶⁴ *Ibid.*, pp. 414–15.

⁶⁵ *Ibid.*, p. 446.

⁶⁶ *Ibid.*, p. 447.

⁶⁷ *Ibid.*, pp. 447, 447n–448n.

⁶⁸ *Ibid.*, p. 452n. In a charming aside, Say chides Ricardo for erring because of his penchant for introducing “the unbending maxims of geometrical demonstration.” For, “in the science of political economy, there is no method less worthy of reliance.”

⁶⁹ *Ibid.*, p. 447.

⁷⁰ *Ibid.*, p. 449. Here we may note with amusement Frédéric Bastiat’s reaction to these passages of Say. In the light of Bastiat’s reputation as a laissez-faire extremist” in contrast to Say’s “moderation,” we might note that Bastiat was shocked at the extremism of Say’s views: Doesn’t the State supply some services to the public? Frederic Bastiat, *Economic Harmonies* (Princeton, N.J.: D Van Nostrand, 1964), p. 567.

⁷¹ In a famous passage, Thoreau wrote: “I heartily accept the motto – ‘That government is best which governs least,’ and I should like to see it acted up to more rapidly and systematically. Carried out, it amounts to this, which also I believe – ‘that government is best which governs not at all.’” Or, as Tucker concluded succinctly: “That which governs least is no government at all.” Henry D. Thoreau, “Civil Disobedience” [1849], in *Walden and Other Writings* (New York: Modern Library, 1937), p. 635; Benjamin R. Tucker, *Instead of a Book* (New York: B.R. Tucker, 1893), p. 14.

Taxation

By Lysander Spooner

[Long before he wrote No Treason: The Constitution of No Authority, Lysander Spooner (1808-1887) realized the pivotal connection between taxation and consent: "If the government can take a man's money without his consent, ... (then) it can hire soldiers to stand over him, keep him in subjection, plunder him at discretion, and kill him if he resists."] (Source: Lysander Spooner, "Appendix" to An Essay on the Trial By Jury (1852) in Charles Shively, editor, The Collected Works of Lysander Spooner, Volume Two, Weston: M & S Press, 1971, pp. 222-224. Online at www.voluntaryist.com in the Taxation Is Theft category.)

It was a principle of the Common Law, as it is of the law of nature, and of common sense, that no man can be taxed without his personal consent. The Common Law knew nothing of that system, which now prevails in England, of assuming a man's own consent to be taxed, because some pretended representative, whom he never authorized to act for him, has taken it upon himself to consent that he may be taxed. That is one of the many frauds on the Common Law, and the English constitution, which have been introduced since Magna Carta. Having finally established itself in England, it has been stupidly and servilely copied and submitted to in the United States.

If the trial by jury were re-established, the Common Law principle of taxation would be re-established with it; for it is not to be supposed that juries would enforce a tax upon an individual which he had never agreed to pay. Taxation without consent is as plainly robbery, when enforced against one man, as when enforced against millions; and it is not to be imagined that juries could be blind to so self-evident a principle. Taking a man's money without his consent, is also as much robbery, when it is done by millions of men, acting in concert, and calling themselves a government, as when it is done by a single individual, acting on his own responsibility, and calling himself a highwayman. Neither the numbers engaged in the act, nor the different characters they assume as a cover for the act, alter the nature of the act itself.

If the government can take a man's money without his consent, there is no limit to the additional tyranny it may practice upon him; for, with his money, it can hire soldiers to stand over him, keep him in subjection, plunder him at discretion, and kill him if he resists. And governments always will do this, as they everywhere and always have done it, except where the Common Law principle has been established. It is therefore a first principle, a very sine qua non of political freedom, that a man can be taxed only by his personal consent. And the establishment of this principle, with trial by jury, insures freedom of course; because: 1. No man would pay his money unless he had first contracted for such a government as he was willing to support; and, 2. Unless the government then kept itself within the terms of its contract, juries would not enforce the payment of the tax. Besides, the agreement to be taxed would probably be entered into but for a year at a time. If, in that year, the government proved itself either inefficient or tyrannical, to any serious degree, the contract would not be renewed. The dissatisfied parties, if sufficiently numerous for a new organization, would form themselves into a separate association for mutual protection. If not sufficiently numerous for that purpose, those who were conscientious would forego all governmental protection, rather than contribute to the support of a government which they deemed unjust.

All government is a mutual insurance company, voluntarily agreed upon by the parties to it, for the protection of their rights against wrong-doers. In its voluntary character it is precisely similar to an association for mutual protection against fire or a shipwreck. Before a man will join an association for these latter purposes, and pay the premium for being insured, he will, if he be a man of sense, look at the articles of the association; see what the company promises to do; what it is likely to do; and what are the rates of insurance. If he be satisfied on all these points, he will become a member, pay his premium for a year, and then hold the company to its contract. If the conduct of the company prove unsatisfactory, he will let his policy expire at the end of the year for which he has paid; will decline to pay any further premiums, and either seek insurance elsewhere, or take his own risk without any insurance. And as men act in the insurance of their ships and dwellings, they would act in the insurance of their properties, liberties and lives, in the political association, or government.

The political insurance company, or government, have no more right, in nature or reason, to assume a man's consent to be protected by them, and to be taxed for that protection, when he has given no actual consent, than a fire or marine insurance company have to assume a man's consent to be protected by them, and to pay the premium, when his actual consent has never been given. To take a man's property without his consent is robbery; and to assume his consent, where no actual consent is given, makes the taking none the less robbery. If it did, the highwayman has the same right to assume a man's consent to part with his purse, that any other man, or body of men, can have. And his assumption would afford as much moral justification for his robbery as does a like assumption, on the part of the government, for taking a man's property without his consent. The government's pretence of protecting him, as an equivalent for the taxation, affords no justification. It is for himself to decide whether he desires such protection as the government offers him. If he do not desire it, or do not bargain for it, the government has no more right than any other insurance company to impose it upon him, or make him pay for it.

Trial by the country, and no taxation without consent, were the two pillars of English liberty, (when England had any liberty,) and the first principles of the Common Law. They mutually sustain each other; and neither can stand without the other. Without both, no people have any guaranty for their freedom; with both, no people can be otherwise than free.¹

By what force, fraud, and conspiracy, on the part of kings, nobles, and "a few wealthy freeholders," these pillars have been prostrated in England, it is desired to show more fully in the next volume, if it should be necessary.

Endnotes

¹ Trial by the country, and no taxation without consent, mutually sustain each other, and can be sustained only by each other, for these reasons: 1. Juries would refuse to enforce a tax against a man who had never agreed to pay it. They would also protect men in forcibly resisting the collection of taxes to which they had never consented. Otherwise the jurors would authorize the government to tax themselves without their consent,—a thing which no jury would be likely to do. In these two ways, then, trial by the country would sustain the principle of no taxation without consent. 2. On the other hand, the principle of no taxation without consent would sustain the trial by the country, because men in general would not consent to be taxed for the support of a government under which trial by the country was not secured. Thus these two principles mutually sustain each other.

But, if either of these principles were broken down, the other would fall with it, and for these

reasons: 1. If trial by the country were broken down, the principle of no taxation without consent would fall with it, because the government would then be *able* to tax the people without their consent, inasmuch as the legal tribunals would be mere tools of the government, and would enforce such taxation, and punish men for resisting such taxation, as the government ordered.

2. On the other hand, if the principle of no taxation without consent were broken down, trial by the country would fall with it, because the government, if it could tax people without their consent, would, of course, take enough of their money to enable it to employ all the force necessary for sustaining its own tribunals, (in the place of juries,) and carrying their decrees into execution.

“Freedom an’ whisky gang thegither”: The Problem of Governance in the Early American Republic

By Carl Watner

[This excerpt exemplifies the attitude of the frontiersmen and mountain men, who refused to pay any federal tax on their corn liquor and questioned the legitimacy of the new federal excise. They believed they had just as much right to grind their corn into mash to make ‘licker’, as they had to grind their wheat into flour to make bread. If one of the battle cries of the revolution was “no taxation without representation,” then citizens of the new American nation were soon to find out how powerful their central government would become with representation.] (Source: Carl Watner, “‘Freedom an’ Whiskey gang thegither’: The Problem of Governance in the Early American Republic,” The Voluntaryist, Whole No. 144. Online at www.voluntaryist.com.)

Imagine that you were the leader of a revolutionary government that had recently and successfully wrested power from its parent country. Imagine that some of your citizens refused to obey the laws that you and your legislature had promulgated. What would you do? Would you ignore their disobedience; or would you send the police and army after them? How would you assert your authority, and maintain the power and legitimacy of your government?

Such a situation faced President George Washington and Secretary of the Treasury Alexander Hamilton after Congress passed a federal revenue law on March 3, 1791.¹ How they responded to this and other early threats to their power illustrates that even newly-founded and limited governments, so-called, share the same predicament as established States. They must collect their revenues regardless of the cost. If they fail to suppress disobedience, they will only be faced with more disobedience, with the end result being an ultimate challenge to their existence.

Over the years, I have published articles describing the western Pennsylvania Whiskey Rebellion of 1794. My purpose in those articles has generally been to demonstrate that our early American government has always had, and always exercised, its sovereign power to tax and seize the property or body of anyone refusing to pay their taxes.² What recently renewed my interest in the topic was reading an article on civil disobedience in the Kentucky territory during the same era.³ As it turns out, resistance to payment of the federal excise tax on whiskey was widespread in all American frontier areas, from northern New York to southern Georgia. Furthermore, as Mary Tachau, author of this study, observes; until recently “this remarkable story of tax evasion” has experienced a near blackout and cover-up.⁴

Resistance to the excise was part and parcel of the frontiersman’s British heritage and tradition. The inhabitants of the British Isles, especially Irishmen, had distilled their own whiskey for centuries. When a levy on spirits in Ireland was introduced in 1661, “it was totally ignored.”⁵ Englishmen, too, developed a “hearty dislike” for excise taxes.⁶ In the era before modern science, whiskey was valued not only for its intoxicating effects, but for its use as an anesthetic, antiseptic, and common everyday medicine. To the frontier farmer, distilling was not only a natural birthright, but a condition necessary to his economic survival. It was practically the only way to convert his grain into ready money, by transporting it over the mountains to where there was a cash market for his brew. As far as the American frontiersman was concerned, his whiskey and freedom hung together.⁷ He owned the seed grain, he owned the land, he

labored to harvest the crop, and he used his own equipment to distill the brew. Whose property had he violated; whom had he hurt; and was there any identifiable party to whom he owed money for the right to do as he pleased? “To convert [his] grain into spirits was considered to be as [much] a natural right as to convert grain into flour” for his bread. Why should he be subject to a duty for drinking his grain, rather than eating it?⁸

Throughout much of the 18th Century, vast stretches of the American frontier “were left without the slightest” trace of government authority.⁹ To the American frontiersman, London might as well have been in another universe, and the new capital of the United States, Philadelphia, on another continent. Central government could be safely ignored. Other than attempting to deliver the mail, it had practically no presence on the frontier. It offered little protection from the Indians. In 1791, while Kentucky was still officially part of Virginia, “it was difficult to organize a tax collection system” because tax collectors resigned just about as fast as new ones could be appointed.¹⁰ Most Kentuckians viewed the excise law as so odious that between 1792 and 1796, no lawyer could be found to represent the federal government and prosecute those who failed to pay their whiskey excise.¹¹ Even the governor of the state refused to pay.¹²

The frontier regions west of the Allegheny mountains had a long history of ignoring governmental authority. During the 1760s, Governor John Penn of Pennsylvania had referred to his western citizens as a “lawless ungovernable crew.”¹³ After the start of the American Revolution, David Rittenhouse, treasurer of the Commonwealth of Pennsylvania, stated that “adversaries of the Pennsylvania government were loath to pay taxes.” He predicted that the likely consequence of non-payment would be “the early demise of the state.”¹⁴ Other frontier areas had their own backlash against state and colonial government. In the early 1770s, North Carolina regulators attacked their local courts, and the same thing had occurred in western Massachusetts during Shay’s Rebellion of 1786-1787. There, the local state authorities had suppressed the disorder. The case of western Pennsylvania was only different in the sense that it was in closer geographic proximity to federal officials in Philadelphia, and thus a direct and “embarrassing challenge to [their] authority.”¹⁵ Hamilton and Washington chose to crush resistance to the federal excise in western Pennsylvania, not only because it was closer to them, but because it would be less expensive than sending troops to North or South Carolina, or Kentucky. As Hamilton observed, “Crush resistance at the most vulnerable point and the more remote regions will fall into line.”¹⁶

Unlike the situation in Kentucky, there were politicians in western Pennsylvania who were willing to serve the federal government and collect the excise. Pennsylvania Congressman William Findley explained this distinction to Governor Mifflin of Pennsylvania in 1792. “It is well known,” Findley reported, “that in some counties, as well of Virginia as of Pennsylvania, men have not, and cannot be induced by any consideration to accept of the excise offices. In those counties there have been no riots nor threatening resolutions; but this arises from the perfect unanimity which subsists in the dislike to the law’.”¹⁷ However, in western Pennsylvania, the Treasury repeatedly pressed the issue of collection and found John Neville, a well-known state official to represent the federal government. Neville was wealthy by local standards and had originally opposed the federal excise tax when he “was a member of the Pennsylvania assembly when that body adopted a resolution condemning the tax in 1791.” When he later was appointed to the office of excise inspector, his neighbors thought that he “was giving up his principles for a bribe and bartering the confidence they had in him for” a federal salary. “He became a catalyst for mounting opposition to the law.”¹⁸

Although all the key political players in the decision to snuff out the Whiskey rebellion were Federalists and supporters of a strong central American government, there were some differences among them as to how government force was to be used. The general Federalist outlook was that any opposition to the whiskey excise was a challenge “to the very roots of authority and order.”¹⁹ Federalists believed that every good government “must provide for its own security and preservation,”²⁰ and they saw “a permanent standing army” as a way “to coerce the people and silence them into obedience to authority.”²¹ President Washington took opposition to the nation’s law as a personal affront to himself. “He felt that the excise was a just law,” and he viewed any opposition to it as “equivalent to advocating separation from the union, ‘the most dreadful of all calamities’.”²² Washington certainly “exemplified the Federalist belief that a display of force was necessary” not only to subdue the rebels, but to show the world that his government was committed to a lasting union” of the states.²³

In early September 1792, Alexander Hamilton urged President Washington to issue a public proclamation taking a strong stand on the patriotic necessity of paying the excise. As Edmund Randolph, the United States Attorney General (1789-1794), pointed out, the enforcement of the excise law was “a delicate problem with potentially wide-ranging ramifications.”²⁴ The federal government had no soldiers of its own. It had to rely on state militiamen to enforce its laws. Governor Mifflin of Pennsylvania, a Republican, hesitated to commit his state’s militia, “and he argued heatedly that out of hatred for the excise, unwillingness to march on fellow citizens, or desire to avoid a long expedition, large numbers of [his] militia might ignore his orders.”²⁵ Instead of sending an army after the resisters, Randolph advocated the use of the civil courts by indicting the tax evaders and trying them in the regular courts. Only if that failed, would he consent to calling out the militia to enforce the law.²⁶ In contrast to Hamilton, Randolph argued, “The strength of a government is the affection of [its] people,” not their fear of its army.²⁷

President Washington took the position that military force was only to be used as a last resort. His Anti-federalist opponents had adopted the Whig opposition to standing armies. “[O]therwise there would be a cry at once, ‘The cat is let out; we now see for what purpose an army was raised’.” Washington feared that the use of troops to enforce the law would shift the public argument from the question of law enforcement to the question of standing armies.²⁸ In its final version, the presidential proclamation of September 15, 1792 was issued as a public broadside and published in the leading newspapers. “It decried all actions ‘tending to obstruct the operation of the laws of the United States for raising a revenue upon [distilled] spirits ... subversive of good order, contrary to the duty that every citizen owes his country and to the laws, and of a nature dangerous to the very being of government’.” Washington warned all opponents of the government and its excise that they “would be dealt with harshly.”²⁹

Of all the participants in the discussions about how to enforce the law, Alexander Hamilton was, from the beginning, the most militant. He had originally conceived the idea of the whiskey tax as part of his plan to fund the Revolutionary War debt, and as early as July 1792, he had advocated proceeding against the non-payers in western North Carolina. He was dissuaded from this idea by Chief Justice of the Supreme Court, John Jay, who warned that nothing could be worse for the new federal government than a military humiliation at the hands of tax rebels. “No strong declarations should be made unless there be ability and disposition to follow them with strong measures.”³⁰ Nevertheless, Hamilton feared that “if forceful action was not taken ‘the spirit of disobedience ... [would] naturally extend and the authority of the government will be prostrate’.”³¹

During the two years following the issuance of the federal proclamation, little progress was

made in satisfying the concerns of the excise resisters. In February 1794, President Washington received what he perceived to be a treasonous petition of grievances against the national government sent by the members of the Mingo Creek Society in Washington County, Pennsylvania.³² They sought free navigation of the Mississippi River, government protection from the Indians, and relief from the excise. The following month, John Neville, their regional supervisor for the collection of the excise, was accosted. In July, his house was surrounded and fired upon by a crowd of fifty men. The next day it was torched by a mob of over 400. Several men were killed, but Neville escaped. When this news reached President Washington and Secretary of the Treasury Hamilton in Philadelphia, they conferred with other officials. At a conference on August 2, 1794, Hamilton told the representatives of the Pennsylvania state government that the moment of crisis had arrived.³³ “The immediate question,” he concluded, was “whether the government of the United States shall ever raise revenue by any internal tax.”³⁴ Hamilton advocated raising a national militia of 12,000 men and marching them to western Pennsylvania to put down the rebellion. As Hamilton put it, “Government can never be said to be established until some signal display has manifested its power of military coercion.”³⁵ President Washington was of a like mind, accepting “Hamilton’s premises about the necessity for strict enforcement lest the laws and government itself be undermined, but he was [also] cognizant that force would not only need public support but would also have political overtones beyond the simple enforcement of the law.”³⁶ As a result of this conference Supreme Court Justice James Wilson certified on August 4, 1794 that a state of rebellion existed in western Pennsylvania. Washington put out the call for 12,950 militia men from the states of New Jersey, Pennsylvania, Maryland and Virginia.³⁷ As Governor Mifflin had predicted, “[d]raft resistance was common,”³⁸ and even after being enrolled, the desertion rate was high.³⁹

By the time the national army arrived near Pittsburgh, whatever rebellion may have existed had practically disappeared. “[P]erhaps as many as 2000 ‘rebels’ had fled deeper into the wilderness before the army arrived.”⁴⁰ An amnesty was declared for those who would swear their loyalty to the government. Ultimately, about 150 suspects were rounded up and about 20 were transported back to Philadelphia for trial. Two were ultimately convicted, and then later pardoned.⁴¹ Washington “believed ‘this event having happened at the time it did, was fortunate’. The troops had ‘terrified the insurgents,’ and the government had taught its enemies within and without the nation about the spirit and power that bolstered the Union.”⁴²

It was Hamilton who first coined the term “whiskey insurrection.” In a December 1794 letter he wrote, “Our insurrection is most happily terminated. Government has gained from it reputation and strength.” In an earlier letter of late October 1794 he had written that “the insurrection will do us a great deal of good and add to the solidity of everything in this country.”⁴³

If Hamilton learned any lesson from the Whiskey Rebellion it was that it was best for the government to never employ an inadequate force in subduing its opponents. “‘Tis far better to err on the other side. Whenever the government appears in arms, it ought to appear like Hercules and inspire respect by display of strength.”⁴⁴ In retrospect, this was certainly the case. “President Washington raised more troops to put down the Whiskey Rebellion than were ever used to fight the Indians on the frontier and more than any force he had commanded in the American Revolution.”⁴⁵

The main purpose of raising and marching an army to western Pennsylvania was to demonstrate that the federal government was a permanent and secure fixture in the American political environment. It was successful in the sense that it showed the federal government could

flex its military muscle hundreds of miles distant from its center of power, but it failed to insure the collection of the excise tax, for in fact, nonpayment of the tax continued for years after the insurrection was suppressed.⁴⁶

This exercise of national power at the time of the Whiskey Rebellion represents a number of “firsts.” It “marked the first time that the federal government used military force to exert its authority [directly] over the nation’s citizens.”⁴⁷ It was also the first time that a sitting president personally commanded the military in the field. The Whiskey Rebellion also marked the first time anyone in the United States was arrested and tried for treason in the federal courts. “These trials established the precedent that armed opposition to the execution of a United States statute was equal to ‘levying war’ against the United States and thus was within the constitutional definition of treason.”⁴⁸

The Whiskey Rebellion also clearly demonstrated the nature of limited, constitutional government. As Albert Jay Nock and Walter Lippmann pointed out, the American revolutionaries wanted to separate themselves from the British empire so they could assume the powers hitherto exercised by the English Parliament. The evidence is clear: the heroes of the American revolution and the Founding Fathers opposed the Stamp Act when they were out of power, but supported the whiskey tax when they were in power. Even most frontiersmen and whiskey rebels weren’t against taxes, per se.⁴⁹ They had a long history of willingly paying direct land taxes, and simply wanted to lessen their own tax burden by shifting it to the merchants and “large-scale speculator[s] in western lands.”⁵⁰ The Federal Constitution gave Congress “the unlimited ‘power to lay and collect taxes, duties, imposts and excises’. ... The taxing authority of the ... national government ... was no less, and was certainly designed to be even greater, than anything attempted by the British government during the 1760s and 1770s.”⁵¹

During the debates over the Constitution, critics pointed out that “the collection of taxes would be enforced ... by [a] standing army.” “William Goudy of North Carolina feared that the taxation clause of the proposed Constitution ‘will totally destroy our liberties’.”⁵² Thus, it was with some justice that the Scottish poet, Robert Burns, wrote that freedom and whiskey hang together. Taxation is the linchpin of every government. Without the revenue provided by taxation a government could not recruit, field, and pay its soldiers; without soldiers a government could not enforce its laws.

The problem of governance under the new constitution was certainly a many nuanced one. As the Voluntaryist Statement of Purpose points out, “governments must cloak their actions in an aura of moral legitimacy in order to sustain their power,” and the early American politicians certainly understood, recognized, and acted on this insight. The necessity for, and the widespread use of, force by a government is indicative of its unwilling acceptance by those over whom it rules. “The application of force tells us that many people” will not willingly comply with the law.⁵³ As George Smith observed: the more force, the less legitimacy; the more voluntary compliance, the less need for force, and the higher the legitimacy level of a given government.

The lessons of the Whiskey Rebellion for the voluntaryist are numerous. First, we must recognize the damaging effects that arise from the government’s initiation of force in the conduct of otherwise benign human affairs. Second, we see that we must delegitimize the State through education; that violence must not be used to oppose state violence (because the resort to violence only gives the State an excuse to use its armed forces). Finally, we must see that the strength of a free citizenry is not in how many guns it possesses, but in its collective determination to resist. Opponents of the State must have faith in their fellow human beings – that they will not let them stand alone against the physical force of government; that they will stand together and risk

individual physical injury in order to prevent collective injury to their social freedoms.⁵⁴

Endnotes

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² Carl Watner, "Forfeiture Laws: A Reminder from the Past," Whole Number 68, *The Voluntaryist* (June 1994), p. 6. Also see Forrest Carter, "George Washington and the Whiskey Tax," Whole Number 72, *The Voluntaryist* (February 1995), p. 2 (being from Chapter 3 of *The Education of Little Tree* [1976]). Also see the comments by Joseph Earl Dabney reprinted in *The Voluntaryist*, Whole Number 111 (Fourth Quarter 2001), pp. 2-3 excerpted from his book *Mountain Spirits*, Asheville: Bright Mountain Books, 1974, p. xvi.

³ Mary K. Bonsteel Tachau, "The Whiskey Rebellion in Kentucky: A Forgotten Episode of Civil Disobedience," *2 Journal of the Early American Republic* (1982), pp. 239-259.

⁴ *ibid.*, pp. 239-240.

⁵ John McGuffin, *In Praise of Poteen*, Belfast: Appletree Press, 1999, p. 11.

⁶ William D. Barber, "'Among the Most Techy Articles of Civil Police': Federal Taxation and the Adoption of the Whiskey Tax," *25 William and Mary Quarterly* (1968), pp. 58-84 at p. 60.

⁷ The title for this article was taken from the last stanza of Robert Burns' poem, "The Author's Earnest Cry and Prayer" to the Right Honourable and Honourable Scotch Representatives in the House of Commons, 1786. My thanks to Ned Netterville for commenting on this article and pointing out that "The Scots, being stubborn, refuse to this day to spell whiskey correctly." The subtitle of this article was found in Todd A Estes, *Liberty and Order: Revolutionary Democracy and the Problem of Governance in the Early American Republic*, Ph.D. dissertation, University of Kentucky, 1995.

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⁹ Ronald Hoffman, "The 'Disaffected' in the Revolutionary South," in Alfred F. Young, *The American Revolution*, DeKalb: Northern Illinois University Press, 1976, pp. 273-316 at p. 292.

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¹¹ *ibid.*, pp. 244 and 252.

¹² Henry G. Crowgey, *Kentucky Bourbon: The Early Years of Whiskeymaking*, Lexington: The University Press of Kentucky, 1971, pp. 96-97.

¹³ Clouse, *op. cit.*, p. 13.

¹⁴ Lemuel Molovinsky, "Tax Collection Problems in Revolutionary Pennsylvania," *47 Pennsylvania History* (1980), pp. 253-259 at p. 255.

¹⁵ Thomas P. Slaughter, *The Whiskey Rebellion*, New York: Oxford University Press, 1986. First issued as an Oxford paperback, 1988, p. 120.

¹⁶ *ibid.*

¹⁷ *ibid.*, p. 151.

¹⁸ *ibid.*, p. 153.

¹⁹ *ibid.*, p. 117.

²⁰ *ibid.*, p. 209.

²¹ Richard H. Kohn, *Eagle and Sword: The Federalists and the Creation of the Military*

Establishment in America, 1783-1802, New York: The Free Press, 1975, p. 282.

²² Clouse, op. cit., p. 20.

²³ *ibid.*, p. 38.

²⁴ Slaughter, op. cit., p. 123.

²⁵ Kohn, op. cit., p. 163.

²⁶ *ibid.*, p. 164.

²⁷ *ibid.*, p. 272.

²⁸ Slaughter, op. cit., p. 122.

²⁹ *ibid.*, p. 123.

³⁰ *ibid.*, p. 119.

³¹ *ibid.*, p. 121.

³² *ibid.*, pp. 163-164.

³³ Richard H. Kohn, "The Washington Administration's Decision to Crush the Whiskey Rebellion," *59 Journal of American History* (1972), pp. 567-584 at p. 571.

³⁴ Slaughter, op. cit., p. 193.

³⁵ Kohn, op. cit., p. 583.

³⁶ *ibid.*, p. 571.

³⁷ Slaughter, op. cit., p. 212.

³⁸ *ibid.*

³⁹ *ibid.*, p. 214. Also see the comments of Kevin Barksdale, "Our Rebellious Neighbors," *111 The Virginia Magazine of History and Biography* (2003), pp. 5-31 at p. 22.

⁴⁰ *ibid.*, p. 218.

⁴¹ *ibid.*, p. 220.

⁴² *ibid.*

⁴³ William Hogeland, *The Whiskey Rebellion*, New York: Scribner, 2006, p. 276.

⁴⁴ Paul Douglas Newman, "Fries's Rebellion and American Political Culture, 1798-1800," *119 The Pennsylvania Magazine of History & Biography* (1995), pp. 37-73 at p. 65.

⁴⁵ Clouse, op. cit., p. 9.

⁴⁶ Slaughter, op. cit., p. 226. Also see Mary K. Bonsteel Tachau, "A New Look at the Whiskey Rebellion," in Steven R. Boyd (ed.), *The Whiskey Rebellion:: Past and Present Perspectives*, Westport: Greenwood Press, 1985, pp. 97-118 at p. 99.

⁴⁷ "Whiskey Rebellion," "Consequences" in www.wikipedia.org.

⁴⁸ Clouse, op. cit., p. 41.

⁴⁹ Hogeland, op. cit., p. 8.

⁵⁰ Slaughter, op. cit., pp. 140 and 202.

⁵¹ Thomas P. Slaughter, "The Tax Man Cometh: Ideological Opposition to Internal Taxes, 1760-1790," *41 William and Mary Quarterly* (1984), p. 566-591 at pp. 584-585.

⁵² *ibid.*, p. 585.

⁵³ William J. Goode, "Presidential Address: The Place of Force in Human Society," *37 The American Sociological Review* (October 1972) pp. 507-519 at pp. 511-518. Excerpts reprinted in *The Voluntaryist*, Whole Number 79, April 1996, pp. 2-3. For The Voluntaryist Statement of Purpose and articles by George Smith see www.voluntaryist.com.

⁵⁴ *ibid.*

Section IV

Stealing

Taxation Is Robbery

By Frank Chodorov

[This classic statement of ‘taxation is theft’ begins with the premise “that the individual has an indisputable right to life” and ends with the conclusion that “There cannot be a good tax nor a just one; every tax rests its case on compulsion.”] (Source: Chapter XXII of Frank Chodorov, Out of Step (New York: The Devin-Adair Company, 1962. Online at www.mises.org)

The *Encyclopaedia Britannica* defines taxation as “that part of the revenues of a state which is obtained by the compulsory dues and charges upon its subjects.” That is about as concise and accurate as a definition can be; it leaves no room for argument as to what taxation is. In that statement of fact the word “compulsory” looms large, simply because of its ethical content. The quick reaction is to question the “right” of the State to this use of power. What sanction, in morals, does the State adduce for the taking of property? Is its exercise of sovereignty sufficient unto itself?

On this question of morality there are two positions, and never the twain will meet. Those who hold that political institutions stem from “the nature of man,” thus enjoying vicarious divinity, or those who pronounce the State the keystone of social integrations, can find no quarrel with taxation *per se*; the State’s taking of property is justified by its being or its beneficial office. On the other hand, those who hold to the primacy of the individual, whose very existence is his claim to inalienable rights, lean to the position that in the compulsory collection of dues and charges the State is merely exercising power, without regard to morals.

The present inquiry into taxation begins with the second of these positions. It is as biased as would be an inquiry starting with the similarly unprovable proposition that the State is either a natural or a socially necessary institution. Complete objectivity is precluded when an ethical postulate is the major premise of an argument and a discussion of the nature of taxation cannot exclude values.

If we assume that the individual has an indisputable right to life, we must concede that he has a similar right to the enjoyment of the products of his labor. This we call a property right. The absolute right to property follows from the original right to life because one without the other is meaningless; the means to life must be identified with life itself. If the State has a prior right to the products of one’s labor, his right to existence is qualified. Aside from the fact that no such prior right can be established, except by declaring the State the author of all rights, our inclination (as shown in the effort to avoid paying taxes) is to reject this concept of priority. Our instinct is against it. We object to the taking of our property by organized society just as we do when a single unit of society commits the act. In the latter case we unhesitatingly call the act robbery, a *malum in se*. It is not the law which in the first instance defines robbery, it is an ethical principle, and this the law may violate but not supersede. If by the necessity of living we acquiesce to the force of law, if by long custom we lose sight of the immorality, has the principle been obliterated? Robbery is robbery, and no amount of words can make it anything else.

We look at the results of taxation, the symptoms, to see whether and how the principle of private property is violated. For further evidence, we examine its technique, and just as we suspect the intent of robbery in the possession of effective tools, so we find in the technique of taxation a telltale story. The burden of this intransigent critique of taxation, then, will be to prove

the immorality of it by its consequences and its methods.

By way of preface, we might look to the origin of taxation, on the theory that beginnings shape ends, and there we find a mess of iniquity. A historical study of taxation leads inevitably to loot, tribute, ransom: the economic purposes of conquest. The barons who put up toll-gates along the Rhine were tax-gatherers. So were the gangs who “protected,” for a forced fee, the caravans going to market. The Danes who regularly invited themselves into England, and remained as unwanted guests until paid off, called it *Dannegeld*; for a long time that remained the basis of English property taxes. The conquering Romans introduced the idea that what they collected from subject peoples was merely just payment for maintaining “law and order.” For a long time the Norman conquerors collected catch-as-catch-can tribute from the English, but when by natural processes an amalgam of the two peoples resulted in a nation, the collections were regularized in custom and law and were called taxes. It took centuries to obliterate the idea that these exactions served but to keep a privileged class in comfort and to finance their internecine wars; in fact, that purpose was never denied or obscured until constitutionalism diffused political power.

All that is long passed, unless we have the temerity to compare such ancient skullduggery with reparations, extraterritoriality, charges for maintaining armies of occupation, absconding with property, grabbing of natural resources, control of arteries of trade and other modern techniques of conquest. It may be argued that even if taxation had an unsavory beginning it could have straightened itself out and become a decent and useful citizen. So, we must apply ourselves to the theory and practices of taxation to prove that it is in fact the kind of thing above described.

First, as to method of collection, taxation falls into two categories, direct and indirect. Indirect taxes are so called because they reach the state by way of private collectors, while direct taxes arrive without by-pass. The former levies are attached to goods and services before they reach the consumer, while the latter are in the main demands upon accumulations of wealth.

It will be seen that indirect taxation is a permission-to-live price. You cannot find in the marketplace a single satisfaction to which a number of these taxes are not attached, hidden in the price, and you are under compulsion either to pay them or go without; since going without amounts to depriving yourself of the meaning of life, or even of life itself, you pay. The inevitability of this charge on existence is expressed in the popular association of death and taxes. And it is this very characteristic that commends indirect taxation to the state, so that when you examine the prices of things you live by, you are astounded by the disproportion between the cost of production and the charge for permission to buy. Somebody has put the number of taxes carried by a loaf of bread at over one hundred; obviously, some are not ascertainable, for it would be impossible to allocate to each loaf its share of taxes on the broom used in the bakery, on the axle-grease used on the delivery wagon. Whiskey is perhaps the most notorious example of the way products have been transmuted from satisfactions into tax-gatherers. The manufacturing cost of a gallon of whiskey, for which the consumer pays around twenty dollars, is less than a half-dollar; the spread is partly accounted for in the costs of distribution, but most of the money which passes over the counter goes to maintain city, county, state and national officials.

The hue and cry over the cost of living would make more sense if it were directed at taxation, the largest single item in the cost. It should be noted too that though the cost-of-living problem affects mainly the poor, yet it is on this segment of society that the incidence of indirect taxation falls most heavily. This is necessarily so; since those in the lower earning brackets constitute the major portion of society they must account for the greatest share of consumption, and therefore

for the greatest share of taxation. The state recognizes this fact in levying on goods of widest use. A tax on salt, no matter how small comparatively, yields much more than a tax on diamonds, and is of greater significance socially and economically.

It is not the size of the yield, nor the certainty of collection, which gives indirect taxation preeminence in the State's scheme of appropriation. Its most commendable quality is that of being surreptitious. It is taking, so to speak, while the victim is not looking. Those who strain themselves to give taxation a moral character are under obligation to explain the State's preoccupation with hiding taxes in the price of goods. Is there a confession of guilt in that? In recent years, in its search for additional revenue, the State has been tinkering with a sales tax, an outright and unequivocal permission-to-live price; wiser solons have opposed this measure on the ground of political expediency. Why? If the State serves a good purpose the producers will hardly object to paying its keep.

Merely as a matter of method, not with deliberate intent, indirect taxation yields a profit of proportions to private collectors, and for this reason opposition to the levies could hardly be expected from that corner. When the tax is paid in advance of the sale it becomes an element of cost which must be added to all other costs in computing price. As the expected profit is a percentage of the total outlay, it will be seen that the tax itself becomes a source of gain. Where the merchandise must pass through the hands of several processors and distributors, the profits pyramided on the tax can run up to as much as, if not more than, the amount collected by the State. The consumer pays the tax plus the compounded profits. Particularly notorious in this regard are customs duties. Follow an importation of raw silk, from importer to cleaner, to spinner, to weaver, to finisher, to manufacturer, to wholesaler, to retailer, each one adding his mark-up to the price paid his predecessor, and you will see that in the price milady pays for her gown there is much more than the tariff schedule demands. This fact alone helps to make merchants and manufacturers indifferent to the evils of protection.

Tacit support for indirect taxation arises from another byproduct. Where a considerable outlay in taxes is a prerequisite for engaging in a business, large accumulations of capital have a distinct competitive advantage, and these capitalists could hardly be expected to advocate a lowering of the taxes. Any farmer can make whiskey, and many of them do; but the necessary investment in revenue stamps and various license fees makes the opening of a distillery and the organizing of distributive agencies a business only for large capital. Taxation has forced the individually-owned and congenial grog-shop to give way to the palatial bar under mortgage to the brewery or distillery. Likewise, the manufacture of cigarettes is concentrated in the hands of a few giant corporations by the help of our tax system; nearly three-quarters of the retail price of a package of cigarettes represents an outlay in taxes. It would be strange indeed if these interests were to voice opposition to such indirect taxes (which they never do) and the uninformed, inarticulate and unorganized consumer is forced to pay the higher price resulting from limited competition.

Direct taxes differ from indirect taxes not only in the manner of collection but also in the more important fact that they cannot be passed on; those who pay them cannot demand reimbursement from others. In the main, the incidence of direct taxation falls on incomes and accumulations rather than on goods in the course of exchange. You are taxed on what you have, not on something you buy; on the proceeds of enterprise or the returns from services already rendered, not on anticipated revenue. Hence there is no way of shifting the burden. The payer has no recourse.

The clear-cut direct taxes are those levied on incomes, inheritances, gifts, land values. It will

be seen that such appropriations lend themselves to soak-the-rich propaganda, and find support in the envy of the incompetent, the bitterness of poverty, the sense of injustice which our monopoly-economy engenders. Direct taxation has been advocated since colonial times (along with universal suffrage), as the necessary implementation of democracy, as the essential instrument of “leveling.” The opposition of the rich to direct taxation added virulence to the reformers who plugged for it. In normal times the State is unable to overcome this well-knit, articulate and resourceful opposition. But, when war or the need of ameliorating mass poverty strains the purse of the State to the limit, and further indirect impositions are impossible or threaten social unrest, the opposition must give way. The State never relinquishes entirely the prerogatives it acquires during an “emergency,” and so, after a series of wars and depressions direct taxation became a fixture of our fiscal policy, and those upon whom it falls must content themselves to whittling down the levies or trying to transfer them from shoulder to shoulder.

Even as it was predicted, during the debates on the income tax in the early part of the century, the soak-the-rich label turns out to be a wicked misnomer. It was impossible for the State to contain itself once this instrument of getting additional revenue was put into its hands. Income is income whether it stems from dividends, bootlegging operations, gambling profits or plain wages. As the expenses of the State mount, as they always do, legal inhibitions and considerations of justice or mercy are swept aside, and the State dips its hands into every pocket. So, in Philadelphia, the political power demands that the employer shall deduct an amount from the pay envelope and hand it over. The soak-the-rich principle has been applied on a large scale to the lowliest paid worker, not only by deductions from wages, but more so through the so-called social security taxes. These, by the way, show up the utter immorality of political power. Social security taxation is nothing but a tax on wages, in its entirety, and was deliberately and maliciously misnamed. Even the part which is “contributed” by the employer is ultimately paid by the worker in the price of the goods he consumes, for it is obvious that this part is merely a cost of operation and is passed on, with a mark-up. The revenue from social security taxes is not set aside for the payment of social “benefits,” but is thrown into the general tax fund, subject to any appropriation, and when an old-age pittance is ultimately allowed it is paid out of the then current tax collections. It is in no way comparable to insurance, by which fiction it made its way into our fiscal policy, but it is a direct tax on wages.

There are more people in the low income brackets than in the high brackets; there are more small bequests than large ones. Therefore, in the aggregate, those least able to meet the burden of soak-the-rich taxes bear the brunt of them. The attempt to offset this inequity by a system of graduations is unreal. Even a small tax on an income of one thousand dollars a year will cause the payer some hardship, while a fifty percent tax on fifty thousand dollars leaves something to live on comfortably. There is a vast difference between doing without a new automobile and making a patched-up pair of pants do more service. It should be remembered, too, that the worker’s income is almost always confined to wages, which are a matter of record, while large incomes are mainly derived from business or gambling operations, and are not so easily ascertainable; whether from intent to avoid paying the full tax, or from the necessary legal ambiguities which make the exact amount a matter of conjecture or bookkeeping, those with large incomes are favored. It is the poor who are soaked most heavily by soak-the-rich taxes.

Taxes of all kinds discourage production. Man works to satisfy his desires, not to support the State. When the results of his labors are taken from him, whether by brigands or organized society, his inclination is to limit his production to the amount he can keep and enjoy. During the war, when the payroll deduction was introduced, workers got to figuring their “take home” pay,

and to laying off when this net, after taxes, showed no increase comparable to the extra work it would cost; leisure is also a satisfaction. A prize fighter refuses another lucrative engagement because the additional revenue would bring his income for the year into a higher tax bracket. In like manner, every business man must take into consideration, when weighing the risk and the possibility of gain in a new enterprise, the certainty of a tax-offset in the event of success, and too often he is discouraged from going ahead. In all the data on national progress the items that can never be reported are: the volume of business choked off by income taxes, and the size of capital accumulations aborted by inheritance taxes.

While we are on the subject of discouragement of production by taxation, we should not overlook the greater weight of indirect taxes, even though it is not so obvious. The production level of a nation is determined by the purchasing power of its citizens, and to the extent that this power is sapped by levies, to that extent is the production level lowered. It is a silly sophism, and thoroughly indecent, to maintain that what the state collects it spends, and that therefore there is no lowering of total purchasing power. Thieves also spend their loot, with much more abandon than the rightful owners would have spent it, and on the basis of spending one could make out a case for the social value of thievery. It is production, not spending, that begets production. It is only by the feeding of marketable contributions into the general fund of wealth that the wheels of industry are speeded up. Contrariwise, every deduction from this general fund of wealth slows down industry, and every levy on savings discourages the accumulation of capital. Why work when there is nothing in it? Why go into business to support politicians?

In principle, as the framers of the Constitution realized, the direct tax is most vicious, for it directly denies the sanctity of private property. By its very surreptition the indirect tax is a back-handed recognition of the right of the individual to his earnings; the State sneaks up on the owner, so to speak, and takes what it needs on the grounds of necessity, but it does not have the temerity to question the right of the owner to his goods. The direct tax, however, boldly and unashamedly proclaims the prior right of the State to all property. Private ownership becomes a temporary and revocable stewardship. The Jeffersonian ideal of inalienable rights is thus liquidated, and substituted for it is the Marxist concept of state supremacy. It is by this fiscal policy, rather than by violent revolution, or by an appeal to reason, or by popular education, or by way of any ineluctable historic forces, that the substance of Socialism is realized. Notice how the centralization hoped for by Alexander Hamilton has been achieved since the advent of the federal income tax, how the contemplated union of independent commonwealths is effectively dissolved. The commonwealths are reduced to parish status, the individual no longer is a citizen of his community but is a subject of the federal government.

A basic immorality becomes the center of a vortex of immoralities. When the State invades the right of the individual to the products of his labors it appropriates an authority which is contrary to the nature of things and therefore establishes an unethical pattern of behavior, for itself and those upon whom its authority is exerted. Thus, the income tax has made the State a partner in the proceeds of crime; the law cannot distinguish between incomes derived from production and incomes derived from robbery; it has no concern with the source. Likewise, this denial of ownership arouses a resentment which breaks out into perjury and dishonesty. Men who in their personal affairs would hardly think of such methods, or who would be socially ostracized for practicing them, are proud of, and are complimented for, evasion of the income tax laws; it is considered proper to engage the shrewdest minds for that purpose. More degrading even is the encouragement by bribes of mutual spying. No other single measure in the history of our country has caused a comparable disregard of principle in public affairs, or has had such a

deteriorating effect on morals.

To make its way into the good will of its victims, taxation has surrounded itself with doctrines of justification. No law which lacks public approval or acquiescence is enforceable, and to gain such support it must address itself to our sense of correctness. This is particularly necessary for statutes authorizing the taking of private property.

Until recent times taxation rested its case on the need of maintaining the necessary functions of government, generally called "social services." But, such is the nature of political power that the area of its activity is not self-contained; its expansion is in proportion to the lack of resistance it meets. Resistance to the exercise of this power reflects a spirit of self-reliance, which in turn is dependent upon a sense of economic security. When the general economy falls, the inclination of a people, bewildered by lack of understanding as to basic causes, is to turn to any medicine man who promises relief. The politician serves willingly in this capacity; his fee is power, implemented with funds. Obscured from public view are the enterprises of political power at the bottom of the economic malady, such as monopoly privileges, wars and taxation itself. Therefore the promise of relief is sufficient unto itself, and the bargain is made. Thus it has come about that the area of political power has gradually encroached upon more and more social activities, and with every expansion another justification for taxation was advanced. The current philosophy is tending toward the identification of politics with society, the eradication of the individual as the essential unit and the substitution of a metaphysical whole, and hence the elimination of the concept of private property. Taxation is now justified not by the need of revenue for the carrying on of specific social services, but as the necessary means for unspecified social betterment.

Both postulates of taxation are in fact identical, in that they stem from acceptance of a prior right of the state to the products of labor; but for purposes of analysis it is best to treat them separately.

Taxation for social services hints at an equitable trade. It suggests a *quid pro quo*, a relationship of justice. But, the essential condition of trade, that it be carried on willingly, is absent from taxation; its very use of compulsion removes taxation from the field of commerce and puts it squarely into the field of politics. Taxes cannot be compared to dues paid to a voluntary organization for such services as one expects from membership, because the choice of withdrawal does not exist. In refusing to trade one may deny oneself a profit, but the only alternative to paying taxes is jail. The suggestion of equity in taxation is spurious. If we get anything for the taxes we pay it is not because we want it; it is forced on us.

In respect to social services a community may be compared to a large office building in which the occupants, carrying on widely differing businesses, make use of common conveniences, such as elevator transportation, cleaning, heating, and so on. The more tenants in the building, the more dependent are they all on these overall specializations, and at a pro rata fee the operators of the building supply them; the fee is included in the room-rent. Each of the tenants is enabled to carry on his business more efficiently because he is relieved of his share of the overall duties.

Just so are the citizens of a community better able to carry on their several occupations because the streets are maintained, the fire department is on guard, the police department provides protection to life and property. When a society is organizing, as in a frontier town, the need for these overall services is met by volunteer labor. The road is kept open by its users, there is a volunteer fire department, the respected elder performs the services of a judge. As the town grows these extra-curricular jobs become too onerous and too complicated for volunteers, whose private affairs must suffer by the increasing demands, and the necessity of hiring specialists

arises. To meet the expense, it is claimed, compulsory taxation must be resorted to, and the question is, why must the residents be compelled to pay for being relieved of work which they formerly performed willingly? Why is coercion a correlative of taxation?

It is not true that the services would be impossible without taxation; that assertion is denied by the fact that the services appear before taxes are introduced. The services come because there is need for them. Because there is need for them they are paid for, in the beginning, with labor and, in a few instances, with voluntary contributions of goods and money; the trade is without compulsion and therefore equitable. Only when political power takes over the management of these services does the compulsory tax appear. It is not the cost of the services which calls for taxation, it is the cost of maintaining political power.

In the case of the overall services in the building the cost is met by a rent-payment, apportioned according to the size and location of the space occupied, and the amount is fixed by the only equitable arbiter of value, competition. In the growing community, likewise, the cost of social services could be equitably met by a charge against occupancy of sites within the community, and this charge would be automatically met because it is set by the higgling and haggling of the market. When we trace the value of these locations to their source we find that they spring from the presence and activity of population; the more people competing for the use of these locations the higher their value. It is also true that with the growth of population comes an increasing need for social services, and it would seem that the values arising from integration should in justice be applied to the need which also arises from it. In a polity free from political coercion such an arrangement would apply, and in some historical instances of weak political power we find that land rent was used in this social manner.

All history points to the economic purpose of political power. It is the effective instrument of exploitative practices. Generally speaking, the evolution of political exploitation follows a fixed pattern: hit-and-run robbery, regular tribute, slavery, rent-collections. In the final stage, and after long experience, rent-collections become the prime proceeds of exploitation and the political power necessary thereto is supported by levies on production. Centuries of accommodation have inured us to the business, custom and law have given it an aura of rectitude; the public appropriation of private property by way of taxation and the private appropriation of public property by way of rent collections become unquestioned institutions. They are of our *mores*.

And so, as social integrations grow and the need for overall services grows apace, we turn to taxation by long habit. We know no other way. Why, then, do we object to paying taxes? Can it be that we are, in our hearts, conscious of an iniquity? There are the conveniences of streets, kept clean and lighted, of water supply, sanitation, and so on, all making our stay in the community convenient and comfortable, and the cost must be defrayed. The cost is defrayed, out of our wages. But then we find that for a given amount of effort we earn no more than we would in a community which does not have these advantages. Out at the margin, the rate per hour, for the same kind of work, is the same as in the metropolis. Capital earns no less, per dollar of investment, on Main Street than on Broadway. It is true that in the metropolis we have more opportunities to work, and we can work harder. In the village the tempo is slower; we work less and earn less. But, when we put against our greater earnings the rent-and-tax cost of the big city, do we have any more in satisfactions? We need not be economists to sense the incongruity.

If we work more in the city we produce more. If, on the other hand, we have no more, net, where does the increase go? Well, where the bank building now stands there was in olden times a pigsty, and what was once the site of a barn now supports the department store. The value of these sites has risen tremendously, in fact in proportion to the multiplicity of social services

which the burgeoning population calls for. Hence the final resting place of our increased productivity is in the sites, and the owners of these are in fact the beneficiaries of the social services for the maintenance of which we are forced to give up our wages.

It is the landowner then who profits from the taxation. He does indeed own the social services paid for by production. He knows it, makes no bones about it, tells us so every time he puts his lot up for sale. In his advertisements he talks about the transit facilities it enjoys, the neighborhood school, the efficient fire and police protection afforded by the community; all these advantages he capitalizes in his price. It's all open and above board. What is not advertised is that the social services he offers for sale have been paid for by compulsory dues and charges collected from the producing of the public. These people receive for their pains the vacuous pleasure of writing to their country cousins about the wonders of the big city, especially the wonder of being able to work more intensely so that they might pay for the wonders.

We come now to the modern doctrine of taxation: that its justification is the social purpose to which the revenue is put. Although this has been blatantly advertised as a discovery of principle in recent years, the practice of taxation for the amelioration of social unrest is quite ancient; Rome in its decadence had plenty of it, and taxes to maintain the poor house were levied long before the college-trained social worker gave them panacea proportions. It is interesting to note that this doctrine grew into a philosophy of taxation during the 1930's, the decade of depression. It stamps itself, then, as the humanitarian's prescription for the malady of poverty-amidst-plenty, the charitarian's first-aid treatment of apparent injustice. Like all proposals which spring from the goodness of heart, taxation-for-social-purposes is an easy top-surface treatment of a deep-rooted illness, and as such it is bound to do more harm than good.

In the first place, this doctrine unequivocally rejects the right of the individual to his property. That is basic. Having fixed on this major premise, it jumps to the conclusion that "social need" is the purpose of all production, that man labors, or should labor, for the good of the mass. Taxation is the proper means for diffusing the output of effort. It does not concern itself with the control of production, or the means of acquiring property, but only with its distribution. Strictly speaking, therefore, the doctrine is not socialistic, and its proponents are usually quick to deny that charge. Their purpose, they assert, is reform not revolution; even like boys whose innocent bonfire puts the forest ablaze.

The doctrine does not distinguish between property acquired through privilege and property acquired through production. It cannot, must not, do that, for in so doing it would question the validity of taxation as a whole. If taxation were abolished, for instance, the cost of maintaining the social services of a community would fall on rent – there is no third source – and the privilege of appropriating rent would disappear. If taxation were abolished, the sinecures of public office would vanish, and these constitute in the aggregate a privilege which bears most heavily on production. If taxation were abolished, the privilege of making profits on customs levies would go out. If taxation were abolished, public debt would be impossible, to the dismay of the bondholders. Taxation-for-social-purposes does not contemplate the abolition of existing privilege, but does contemplate the establishment of new bureaucratic privileges. Hence it dare not address itself to the basic problem.

Furthermore, the discouragement of production which must follow in the wake of this distributive scheme aggravates the condition which it hopes to correct. If Tom, Dick and Harry are engaged in making goods and rendering services, the taking from one of them, even if the part taken is given to the others, must lower the economy of all there. Tom's opulence, as a producer, is due to the fact that he has served Dick and Harry in a way they found desirable. He

may be more industrious, or gifted with superior capabilities, and for such reasons they favor him with their custom; although he has acquired an abundance he has not done so at their expense; he has because they have. In every equitable trade there are two profits, one for the buyer and one for the seller. Each gives up what he wants less for what he desires more; both have acquired an increase in value. But, when the political power deprives Tom of his possessions, he ceases, to the extent of the peculation, to patronize Dick and Harry. They are without a customer in the amount of the tax and are consequently disemployed. The dole handed them thus actually impoverishes them, just as it has impoverished Tom. The economy of a community is not improved by the distribution of what has already been produced but by an increase of the abundance of things men live by; we live on current, not past, production. Any measure, therefore, which discourages, restricts or interferes with production must lower the general economy, and taxation-for-social-purposes is distinctly such a measure.

Putting aside the economics of it, the political implications of this eleemosynary fiscal policy comes to a revolution of first magnitude. Since taxation, even when it is clothed with social betterment, must be accompanied with compulsion, the limits of taxation must coincide with the limits of political power. If the end to be achieved is the "social good" the power to take can conceivably extend to total production, for who shall say where the "social good" terminates? At present the "social good" embraces free schooling up to and including postgraduate and professional courses; free hospitalization and medical services; unemployment insurance and old age pensions; farm subsidies and aid to "infant" industries; free employment services and low-rent housing; contributions to the merchant marine and projects for the advancement of the arts and sciences; and so on, approximating ad infinitum. The "social good" has spilled over from one private matter to another, and the definition of this indeterminate term becomes more and more elastic. The democratic right to be wrong, misinformed, misguided or even stupid is no restraint upon the imagination of those who undertake to interpret the phrase; and whither the interpretation goes there goes the power to enforce compliance.

The ultimate of taxation-for-social-purposes is absolutism, not only because the growing fiscal power carries an equal increase in political power, but because the investment of revenue in the individual by the State gives it a pecuniary interest in him. If the State supplies him with all his needs and keeps him in health and a degree of comfort, it must account him a valuable asset, a piece of capital. Any claim to individual rights is liquidated by society's cash investment. The State undertakes to protect society's investment, as to reimbursement and profit, by way of taxation. The motor power lodged in the individual must be put to the best use so that the yield will further social ends, as foreseen by the management. Thus, the fiscal scheme which begins with distribution is forced by the logic of events into control of production. And the concept of natural rights is inconsistent with the social obligation of the individual. He lives for the State which nurtured him. He belongs to the State by right of purchase.

Taxation's final claim to rectitude is an ability-to-pay formula, and this turns out to be a case of too much protesting. In the levies on goods, from which the state derives the bulk of its revenue, the formula is not applicable. Whether your income is a thousand dollars a year or a thousand dollars a day, the tax on a loaf of bread is the same; ability-to-pay plays no part. Because of the taxes on necessities, the poor man may be deprived of some marginal satisfaction, say a pipe of tobacco, while the rich man, who pays the same taxes on necessities, will hardly feel impelled to give up his cigar. In the more important indirect taxes, then, the magic formula of social justice is non-existent.

It is applicable only in levying taxes on incomes before they are spent, and here again its

claim to fairness is false. Every tax on wages, no matter how small, affects the worker's measure of living, while the tax on the rich man affects only his indulgences. The claim to equity implied in the formula is denied by this fact. Indeed, this claim would be valid only if the state confiscated all above a predetermined, equalitarian standard of living; but then, of course, the equity of confiscation would have to be established.

But no good can come of ability-to-pay because it is inherently an immorality. What is it but the highwayman's rule of taking where the taking is best? Neither the highwayman nor the tax-collector give any thought to the source of the victim's wealth, only to its quantity. The State is not above taking what it can from known or suspected thieves, murderers or prostitutes, and its vigilance in this regard is so well established that the breakers of other laws find it wise to observe the income tax law scrupulously. Nevertheless, ability-to-pay finds popular support – and that must be recognized as the reason for its promulgation – because of its implied quality of justice. It is an appeal to the envy of the incompetent as well as to the disaffection of the mass consigned by our system of privileges to involuntary poverty. It satisfies the passions of avarice and revenge. It is the ideal leveler. It is Robin Hood.

Supporting the formula is the argument that incomes are relative to the opportunities afforded by the State, and that the amount of the tax is merely payment for these opportunities. Again the *quid pro quo*. This is only partially true, and in a sense not intended by the advocates of this fiscal formula. Where income is derived from privilege and every privilege rests on the power of the State: it is eminently fair that the state confiscate the proceeds, although it would be fairer if the state did not establish the privilege in the first place. The monopoly rent of natural resources, for instance, is income for which no service is rendered to society and is collectible only because the state supports it; a hundred percent tax on rent would therefore be equitable. The profits on protective tariffs would be fair game for the tax-collector. A levy on all subsidized businesses, to the full amount of the subsidies, would make sense, although the granting of subsidies would still require explanation. Bounties, doles, the “black market” profits made possible by political restrictions, the profits on government contracts – all income which would disappear if the state withdrew its support – might properly be taxed. In that event, the State would be taking what it is responsible for.

But that is not the argument of ability-to-pay energumens. They insist that the State is a contributing factor in production, and that its services ought properly to be paid for; the measure of the value of these services is the income of its citizens, and a graduated tax on these incomes is only due compensation. If earnings reflect the services of the State, it follows that larger earnings result from more services, and the logical conclusion is that the State is a better servant of the rich than of the poor. That may be so, but it is doubtful that the tax experts wish to convey that information; what they want us to believe is that the State helps us to better our circumstances. That idea gives rise to some provocative questions. For the tax he pays does the farmer enjoy more favorable growing weather? Or the merchant a more active market? Is the skill of the mechanic improved by anything the State does with what it takes from him? How can the State quicken the imagination of the creative genius, or add to the wisdom of the philosopher? When the State takes a cut from the gambler is the latter's luck bettered? Are the earnings of the prostitute increased because her trade is legalized and taxed? Just what part does the State play in production to warrant its rake-off? The State does not give; it merely takes.

All this argument, however, is a concession to the obfuscation with which custom, law and sophistry have covered up the true character of taxation. There cannot be a good tax nor a just one; every tax rests its case on compulsion.

THE CATHOLIC CHURCH'S CONFUSED IDEAS ABOUT STEALING

By Mark R. Crovelli

[“The purpose of this article is to simply remind the Catholic Church that the foundations for its ethical system lie in the Decalogue,” especially in the stealing commandment, “which offers a straightforward condemnation of the taking of people's property without their consent.” The author believes that “Taxation occurs on such a massive magnitude in the modern world that it is perhaps the most consequential moral question of our time.”] (Source: The Voluntaryist, Whole No. 143, 4th Quarter 2009. Online at www.voluntaryist.com.)

Like virtually all Christian denominations, the Roman Catholic Church derives its moral philosophy in very large part from the Decalogue; that is, the set of ten moral precepts handed down from God to Moses that lay bare the moral responsibilities of man vis-à-vis God and other men. The predominant position of the Decalogue in Catholic moral philosophy was established by Jesus when he was asked “Teacher, what good deed must I do, to have eternal life?”:

To the young man who asked this question, Jesus answers first by invoking the necessity to recognize God as the ‘One there is who is good,’ as the supreme Good and the source of all good. Then Jesus tells him: ‘If you would enter life, keep the commandments.’ And he cites for his questioner the precepts that concern love of neighbor: ‘You shall not kill, You shall not commit adultery, You shall not steal, You shall not bear false witness, Honor your father and mother.’ Finally Jesus sums up these commandments positively: ‘You shall love your neighbor as yourself.’¹

As the foundation upon which Catholic morality very heavily rests, the *Catechism of the Catholic Church* (the official depository of Catholic doctrine) unsurprisingly devotes a large amount of space and energy to explicating each of the Ten Commandments. In this article, I take issue with the *Catechism of the Catholic Church's* treatment of the 7th commandment: “You shall not steal.” I argue that, insofar as the *Catechism* can be deemed to be representative of the general Catholic position, the Catholic Church has developed extremely confused, misleading, and often erroneous ideas about stealing. I argue that the Church has sought to justify the taking of property that directly contradicts the straightforward prohibition against stealing delineated in the Decalogue. I make this argument in the hope that Catholic thinkers and writers will A) take seriously the idea that taking men’s justly-earned property without their consent is *always* stealing, and B) stand up for the billions of people who are persecuted by this villainous activity.

The Definition of Stealing in the *Catechism of the Catholic Church*

In order for Catholics, and Christians in general, to be able to abide by the 7th commandment, it is necessary for them to know, first and foremost, what the definition of stealing is. For, quite obviously, in order to avoid stealing in one’s life, one must be able to clearly discriminate

between those actions that involve stealing and those actions that do not. The *Catechism of the Catholic Church* offers just such a definition of stealing for Catholics:

The seventh commandment forbids *theft*; that is usurping another's property against the reasonable will of the owner. There is no theft if consent can be presumed or if refusal is contrary to reason and the universal destination of goods. This is the case in obvious and urgent necessity when the only way to provide for immediate, essential needs (food, shelter, clothing...) is to put at one's disposal and use the property of others.²

Although it is not my primary intention to dissect and critique this definition of stealing, it should be noted that this definition is extremely ambiguous in a number of respects. It is unclear, for example, whether the phrase "reasonable will" means simply the *rational consent* of the owner, or whether it means what the property owner *ought to will*. Similarly, the relevance of the phrase "universal destination of goods" is unclear, given Pope Leo XIII's clear admonition that this idea cannot be used to deny the right to private property:

The fact that God gave the whole human race the earth to use and enjoy cannot indeed in any manner serve as an objection against private possessions. For God is said to have given the earth to mankind in common, not because He intended indiscriminate ownership of it by all, but because He assigned no part to anyone in ownership, leaving the limits of private possessions to be fixed by the industry of men and the institutions of peoples. Yet, however the earth may be apportioned among private owners, it does not cease to serve the common interest of all, inasmuch as no living being is sustained except by what the fields bring forth.³

My objection to the *Catechism's* treatment of stealing goes much deeper than mere quibbling over phraseology. Indeed, it is my contention that there is an absolute failure to consistently apply the standards for stealing as delineated in this definition throughout the *Catechism*. Specifically, there is an utter failure to apply the standards for stealing *to those people who work for the State*. While the *Catechism* applies the criteria for stealing quite consistently to ordinary people, it does not apply those criteria to presidents, prime ministers, congressmen, police officers, tax collectors, bureaucrats and every other person who lives off of tax money.

It's Not Stealing if the State Does It

When discussing the actions of people who are not employed by the state, the *Catechism of the Catholic Church* applies its definition of stealing quite consistently. Thus, we find a condemnation of "any form of unjustly taking and keeping the property of others" as a violation of the 7th commandment.⁴ Similarly, the *Catechism* admonishes those who have stolen goods to make restitution to the goods' rightful owner: "In virtue of commutative justice, *reparation for injustice* committed requires the restitution of stolen goods to their owner."⁵

When it comes to the actions of people employed by the state, however, the *Catechism* makes a variety of excuses for state employees to take property without the consent of the owner. In fact, the idea advanced in the *Catechism* is that when the people employed by the state take private property without the consent of the owners, (e.g., *tax* them), *they are not stealing*. Though the *Catechism* does not explicitly state that taxation is not stealing, it does nevertheless

state that,

Submission to authority and co-responsibility for the common good make it morally obligatory to pay taxes... .⁶

And,

It is unjust not to pay the social security *contributions* required by legitimate authority.⁷

Taken alone, these admonishments do not necessarily imply that taxation is not stealing. They *do* have this necessary implication, however, when they are coupled with another central tenet of Catholic, and indeed all Christian, morality; namely, the duty to disobey the state when its laws are contrary to those of God: “We must obey God rather than Men” (Acts 5:29). With respect to this tenet of Catholic morality, the *Catechism* explicitly enjoins Catholics to refuse to obey the state when its actions are contrary to the laws of God:

The citizen is obliged in conscience not to follow the directives of civil authorities when they are contrary to the demands of the moral order, to the fundamental rights of persons or the teachings of the Gospel. *Refusing obedience* to civil authorities, when their demands are contrary to those of an upright conscience, finds its justification in the distinction between serving God and serving the political community. ‘Render therefore to Caesar the things that are Caesar’s, and to God the things that are God’s.’ ‘We must obey God rather than men.’⁸

(Note here that the *Catechism* does not say that citizens are merely *permitted* to disobey the civil authority when its demands are contrary to the moral code; rather, it states plainly that citizens are “*obliged in conscience*” to disobey.)

Putting these two ideas together, we see that the *Catechism* commands Catholics to disobey the state when its laws run counter to those of God, but it also explicitly commands Catholics to pay their taxes and social security “contributions.” The necessary implication here is that when the state takes money away from people against their will, this is not a violation of God’s law - *specifically, the 7th commandment*. For, if taxation was deemed to be a form of stealing, (and, thus, a violation of the 7th commandment), Catholics would be conscience-bound to oppose it on principle and refuse to pay taxes whenever possible. The unavoidable conclusion to be drawn here is that, according to the *Catechism of the Catholic Church*, it’s not stealing if the state does it.

Theft is Theft - Even if the State Does It

As was just seen, the *Catechism of the Catholic Church* takes the position that when people employed by the state take property without the consent of the owner, this is not a form of stealing. I would like to suggest that this is not the position that should be taken by a Christian church that takes the Decalogue as the foundation for its moral code. The 7th commandment is explicit in its prohibition of theft, and it does not make exceptions for people who work for the state.

In order to see why taxation is indeed a form of stealing, all that is necessary is to recognize that *all* people pay their taxes to the state involuntarily. This is true, quite simply, because all people pay their taxes only in order to avoid the punishments that are put in place by the state for those who refuse to obey. I will have several more observations to make about the fact that taxation is theft, but what is truly morally relevant is simply that taxes are paid to the state *involuntarily*. The involuntary nature of taxation can be seen in the very meaning of the word. As Charles Adams has noted in this regard:

The similarity between tax collectors and robbers is also found in the basic meaning behind the word 'taxation,' which means *forced exaction*. Taxes are not debts, despite the fact that we carelessly refer to them as such. The principle of fair value received - which is the basis for a legally enforceable debt - has no place in a tax dispute. A tax is owed because a government orders it to be paid. Nothing else is required.⁹

It matters not, moreover, that the state claims to provide "services" in exchange for the money it extracts from its subjects. This is true, quite simply, because if the state must threaten its subjects with severe penalties in order to get its subjects to fork over their money for its "services," the subjects clearly don't value those services very much. Sony does not have to threaten its customers with long jail sentences in the company of rapists and murderers in order to sell its newest hi-definition televisions, because it provides a product that at least some people are voluntarily willing to purchase. The state, on the other hand, does *literally* threaten to incarcerate its subjects if they refuse to hand over their money - *and indeed does incarcerate them if they fail to pay*; a measure that would be unnecessary if the so-called "services" it claims to provide were actually valued by its subjects. It is simply not the case, in short, that subjects of a government pay their taxes in an attempt to purchase "services" that they either want or need. As H.L. Mencken has sardonically observed in this respect, the intelligent man does not pay his taxes believing that he has thereby purchased a valuable service.

The intelligent man, when he pays his taxes, certainly does not believe that he is making a prudent and productive investment of his money; on the contrary, he feels that he is being mulcted in an excessive amount for services that, in the main, are useless to him, and that, in substantial part, are downright inimical to him. He may be convinced that a police force, say, is necessary for the protection of his life and property, and that an army and navy safeguard him from being reduced to slavery by some vague foreign Kaiser, but even so he views these things as extravagantly expensive - he sees in even the most essential of them an agency for making it easier for the exploiters constituting the government to rob him. In those exploiters themselves he has no confidence whatever. He sees them as purely predatory and useless; he believes that he gets no more net benefit from their vast and costly operations than he gets from the money he lends to his wife's brother. They constitute a power that stands over him constantly, ever alert for new chances to squeeze him. If they could do so safely they would strip him to his hide. If they leave him anything at all, it is simply prudentially, as a farmer leaves a hen some of her eggs.¹⁰

Just as taxes are not voluntary payments in return for services rendered, they are also not voluntary "contributions" intended to help "the common good." This is a critical point, because,

as was seen above, the *Catechism* carelessly refers to social security taxes as “contributions.” It is appropriate to use the term “contribution” when referring to a voluntary donation to, say, a Boy Scout candy drive. It is, however, completely inappropriate to use the term to describe social security taxes - or any other tax. In the first place, as was just seen, subjects are not given a choice about whether to make this so-called “contribution.” On the contrary, they are simply ordered to pay a certain amount or face a stint in jail. More often than not, moreover, the money the state desires is simply deducted from the subject’s paycheck before he has a chance to even hold his own hard-earned money in his hands. The subject can hardly be said to have made a “contribution” when his money is extracted even before it makes its way into his hands. This is to say nothing of the rather large number of people who view government social security schemes as nothing more than inherently bankrupt Ponzi schemes on a massive scale. It would be completely disingenuous to claim that those people would be making “contributions” to a program they despise and view as criminally insolvent. In like manner, we would hardly use the word “contribution” to describe tax money that is forcefully extracted from American Catholics to be used for state-funded abortions. Catholics do not want to voluntarily fund abortions, but, because taxes (and, yes, social security payments as well) are compulsory and thus involuntary, they have no choice in the matter.

It would be useless to object at this point that people do ultimately consent to taxation, at least in democracies, because they are given the right to vote. To view voting as an act of consent to the state’s taxing powers would be to radically misinterpret what actually happens when people vote. As A. John Simmons has pointed out, voting is only an action that expresses *preference* - it by no means can be assumed to imply *consent* to taxation, or even to the existence of the state:

[W]e would do well to remember that voting is often a way not of consenting to something, but only of *expressing a preference*. If the state gives a group of condemned prisoners the choice of being executed by firing squad or by lethal injection, and all of them vote for firing squad, we cannot conclude from this that the prisoners thereby *consent* to being executed by firing squad. They do, of course, choose this option; they approve of it, but only in the sense that they prefer it to the other option. They consent to neither option, despising both. Voting for a candidate in a democratic election sometimes has a depressingly similar structure. The state offers you a choice among candidates (or perhaps it is “the people” who make the offer), and you choose one, hoping to make the best of a bad situation. You thereby express a preference, approve of that candidate (over the others), but consent to the authority of no one.¹¹

These considerations bring us back to the definition of stealing contained in the *Catechism of the Catholic Church*. Recall that the *Catechism* defines as stealing, (and thus proscribes as violations of the 7th commandment), those actions that usurp “another’s property against the reasonable will of the owner.” I have thus far argued that taxation is necessarily nothing more than the usurpation of people’s property without their consent on a massive scale, because taxpayers hand over their money only in order to avoid being sent to prison - or worse, in some cases. I have put forth evidence in support of St. Augustine’s famous rhetorical question, “what are kingdoms but gangs of criminals on a large scale? What are criminal gangs but petty kingdoms?” I have argued, in short, that taxation is stealing, and is thus proscribed by the 7th commandment. The remainder of this section will be devoted to two objections to the idea that

taxation is theft that could be made using the *Catechism of the Catholic Church*.

Objection 1: People Ought to Want to Pay Taxes for “the Common Good”

The first objection that could be raised is that taxation is not stealing because people ought to want to support “the common good” by paying money to the state. This objection asks us to make a gigantic leap of faith with regard to the state; namely, that the state is an institution that actually acts for “the common good.” Unfortunately, there is not a shred of truth to this idea. In fact, we would probably be closer to the mark if we were to argue the reverse; namely, that the state is an institution inexorably *opposed* to “the common good” of mankind.

In order to see why this is the case, let us take a closer look at how effective the tax-funded state has been at protecting and promoting “the common good” of mankind over just the past hundred years. During just the last hundred years the various states of the world have managed to accomplish the following, (and, mind you, this is a very partial list):

- Fight two World Wars funded through taxation that resulted in millions of deaths, the destruction of scores of cities in Europe and Japan, and the total impoverishment of many millions of other people.
- Fight scores of other, bloody inter-state and civil wars funded through taxation
- Murder, in cold blood, approximately 170 million of their own innocent subjects, as R.J. Rummel has documented.¹²
- Engineer, utilizing tax money, atomic weapons that threaten the very existence of human beings on Earth, and even go so far as to use them on innocent civilians.
- Incarcerate tens of millions of people for either slave labor (e.g., in the U.S.S.R.), or for other trivial reasons (e.g., drugs, in the U.S.).
- Enter into murderous agreements to limit trade (e.g., Iraq) and banned the use of DDT in malaria stricken parts of the world, costing millions of lives. The enforcement of the bans being funded through taxation, of course.

It would take either a truly utopian or truly historically blind mind to think that the tax-funded state has been an instrument for “the common good” over the last hundred years. The *Catechism* defines “the common good” as “the sum total of social conditions which allow people, either as groups or as individuals, to reach their fulfillment more fully and more easily.”¹³ Unless the Catholic Church thinks man finds his fulfillment in murder, it is hard to fathom that the state could be blindly presumed to be an instrument of “the common good.” Moreover, it seems hard to condemn those who, recognizing these colossal historical facts about states in the twentieth century, might refuse to pay the taxes that fund these crimes.

Even if it were true, moreover, that people ought to want to pay money to the state in order to promote “the common good,” this would by no means imply that the people employed by the state have a *right* to take money from people by force if they do not want to pay. Indeed, it would be a gigantic *non sequitur* to conclude that the state has a right to usurp people’s property without their consent merely because “they ought to want to.” As was just seen, the claim that people ought to want to support these murderous institutions is itself extremely dubious, but even if it were true that the state was an instrument solely for supporting “the common good,” how could this be a coherent moral justification for threatening to jail people who chose not to pay? As Carl Watner incisively points out in this regard:

Instead of threatening recalcitrant citizens with jail, educate them to their civic duties. Demonstrate why they ought to contribute to their government. Threatening them with force is not a way to convince them. They ought to be left alone and denied whatever government services they are unwilling to pay for. And if the supporters of government are still unable to collect enough in taxes to support the amount of government they deem necessary, then they ought to dig deeper into their own pockets. The fact that government is a “good cause” is no justification for stealing from or killing those who refuse to support it. This is what I call the Christian way of dealing with those who refuse to pay.¹⁴

The claim that people ought to want to support the state by no means offers a cogent moral exception to the Decalogue’s explicit and simple proscription: “You shall not steal.”

Objection 2: Only *Some* States are Evil

The second objection I wish to consider to the idea that taxation is stealing (and is thus proscribed by the 7th commandment), has to do with the idea that only some states act in ways that are evil, while others do not. This objection arises in the *Catechism* from the idea that authority comes from God, and can be exercised either legitimately or illegitimately:

Authority is exercised legitimately only when it seeks the common good of the group concerned and if it employs morally licit means to attain it. If rulers were to enact unjust laws or take measures contrary to the moral order, such arrangements would not be binding in conscience.¹⁵

An appeal to so-called “legitimate authority” cannot, however, offer a cogent argument against the idea that taxation is stealing. On the contrary, as I have argued elsewhere, the appeal to authority is actually question begging if it is used to justify taxation:

The fallback position of Catholic social teaching, when confronted with these sobering facts about the state as a necessarily coercive institution, has been to affirm that there exists a difference between so-called ‘proper’ or ‘legitimate’ authority and wrongfully employed authority. ... The problem with this sort of argument is that it is almost stupefyingly question begging. It would be one thing to assert that God has bestowed different gifts on people, and that some men are blessed by God with the gift of leadership, while others are not; it is quite another thing, however, to deduce from this that some men are given the right by God to impress their will on their less-fortunate neighbors, take a portion of their neighbors’ income by threatening to jail or kill them if they refuse to obey, and impress their neighbors into military service, jury duty, or any other service for that matter.¹⁶

It is important to note, moreover, that the *Catechism* explicitly asserts that authorities may only employ “morally licit means” to attain the common good. Given this, and the fact that stealing is not a morally licit means for Christians, any reference to legitimate authority as a justification for taxation is baldly question begging.¹⁷

The simple fact of the matter is that all modern states derive their funding by threatening

people with harm if they refuse to pay. And, as Murray Rothbard observed, since taxation is definitionally synonymous with stealing, it is hard to fathom that any tax-funded, self-proclaimed ruler could be said to be “legitimate.”

All other persons and groups in society (except for acknowledged and sporadic criminals such as thieves and bank robbers) obtain their income voluntarily: *either* by selling goods or services to the consuming public, *or* by voluntary gift (e.g., membership in a club or association, bequest, or inheritance). *Only* the State obtains its revenue by coercion, by threatening dire penalties should the income not be forthcoming. That coercion is known as ‘taxation,’ although in less regularized epochs it was often known as ‘tribute.’ Taxation is theft, purely and simply, even though it is theft on a grand and colossal scale which no acknowledged criminals could hope to match.¹⁸

Conclusion

The purpose of this article is simply to remind the Catholic Church that the foundations for its ethical system lie in the Decalogue. The 7th commandment in the Decalogue offers a straightforward condemnation of the taking of people’s property without their consent. The commandment does not offer exceptions, such as “You shall not steal, except for old age Ponzi schemes,” or “You shall not steal, unless you work for a group that has an anthem and a flag.”

The question of taxation is of profound moral importance in the modern world. The people who work for modern states have enriched themselves and armed themselves to the point where they have become a profound menace to the very existence of the Earth and the people who occupy it. Their riches are acquired by taking money and property away from ordinary people, without their consent, and by threatening to jail them if they refuse to pay. It is of no value to either Catholics or people generally, for the Catholic Church to turn a romantic eye toward the state wishing and hoping that it will become an agent for “the common good,” while modern states continue to rob and murder their way into the history books. The Christian virtue of prudence in fact *demand*s that we view the world for what it is, with clear vision and hopeful resolve.

It is also of no value to the world for the Catholic Church to try to trivialize the moral question of taxation by comparing it to abortion, and concluding that, since murder is worse than stealing, we must first deal with abortion before turning to taxation. As Saint Bernardino of Sienna noted in a story about St. Francis of Assisi, the sheer magnitude of theft in this world makes it a paramount concern of Christians:

One day, as Saint Francis was traveling through a city, a demon-possessed person appeared in front of him and asked: “What is the worst sin in the world?” Saint Francis answered that homicide is the worst. But the demon replied that there was one sin still worse than homicide. Saint Francis then commanded: “By God’s virtue, tell me which sin is worse than homicide!” And the devil answered that having goods that belong to someone else is a sin worse than homicide because it is this sin which sends more people to hell than any other.¹⁹

Taxation occurs on such a massive magnitude in the modern world that it is perhaps the most consequential moral question of our time. And the Catholic Church, if it wishes to remain

faithful to Jesus' admonishment that we obey the commandments, must come to recognize that *taxation is stealing*, and is thus proscribed by the 7th Commandment.

End Notes

- 1 *The Catechism of the Catholic Church*, (United States Catholic Conference Inc., Libreria Editrice Vaticana, 1994). Sec. 2052.
- 2 *Ibid.*, Sec. 2408.
- 3 Leo XIII, *Rerum Novarum* (Boston: Pauline Books, 2000), Par 14.
- 4 *The Catechism of the Catholic Church*, op. cit., Sec. 2409.
- 5 *Ibid.*, Sec. 2412.
- 6 *Ibid.*, Sec. 2240.
- 7 *Ibid.*, Sec. 2436.
- 8 *Ibid.*, Sec. 2242.
- 9 Charles Adams, *For Good and Evil: The Impact of Taxes on the Course of Civilization* (New York: Madison Books, 1993), p. 1.
- 10 H. L. Mencken, *A Mencken Chrestomathy* (New York: Vintage, 1982), pp. 147-148.
- 11 A. John Simmons, *On the Edge of Anarchy: Locke, Consent, and the Limits of Society* (Princeton: Princeton University Press, 1993), pp. 222-223.
- 12 R. J. Rummel, *Death by Government* (New Brunswick: Transaction, 1994).
- 13 *The Catechism of the Catholic Church*, op. cit., Sec. 1924.
- 14 I would like to thank Carl Watner for many helpful comments and suggestions on an earlier draft of this article. See his articles in *The Voluntaryist*: "A Moral Challenge," Whole Number 138 (3rd Quarter 2008), and "Moral Challenge II," Whole Number 141 (2nd Quarter 2009).
- 15 *The Catechism of the Catholic Church*, op. cit., Sec. 1903.
- 16 Mark R. Crovelli, "What Belongs to Caesar?" *Mises Daily Article*, <http://mises.org.stpru/3081> (September 2, 2008).
- 17 I am grateful to Carl Watner for this point.
- 18 Murray Rothbard, *The Ethics of Liberty* (New York: New York University Press, 1998), p. 162.
- 19 Quoted in Alejandro A. Chafuen, *Faith and Liberty: The Economic Thought of the Late Scholastics* (New York: Lexington Books, 2003), p. 31.

To Steal Or Not to Steal?

By F. A. Harper

[Dr. Harper observes that under the Welfare State “all of us are participating in theft every day.” As taxpayers we are the “victims who meekly submit to the thievery” of taxation, and as citizens we “share in the division of the loot.”] (Source: “Morals and Liberty,” The Freeman, July 1971, pp. 426-441. These excerpts are from pages 436-439. Online in the Freeman Archives at fee.org.)

As a means of specifically verifying my impression about the basic, intuitive morality of persons, I would pose this test of three questions:

1. Would you steal your neighbor's cow to provide for your present needs? Would you steal it for any need reasonably within your expectation or comprehension? It should be remembered that, instead of stealing his cow, you may explore with your neighbor the possible solution to your case of need; you might arrange to do some sort of work for him, or to borrow from him for later repayment, or perhaps even plead with him for an outright gift.
2. Would you steal your neighbor's cow to provide for a known case of another neighbor's need?
3. Would you try to induce a third party to do the stealing of the cow, to be given to this needy neighbor? And do you believe that you would likely succeed in inducing him to engage in the theft?

I believe that the almost universal answer to all these questions would be: “No.” Yet the facts of the case are that all of us are participating in theft every day. How? By supporting the actions of the collective agent which does the stealing as part of the Welfare State program already far advanced in the United States. By this device, Peter is robbed to “benefit” Paul, with the acquiescence if not the active support of all of us as taxpayers and citizens. We not only participate in the stealing - and share in the division of the loot - but as its victims we also meekly submit to the thievery.

Isn't it a strange thing that if you select any three fundamentally moral persons and combine them into a collective for the doing of good, they are liable at once to become three immoral persons in their collective activities? The moral principles with which they seem to be intuitively endowed are somehow lost in the confusing processes of the collective. None of the three would steal the cow from one of his fellow members as an individual, but collectively they all steal cows from each other. The reason is, I believe, that the Welfare State - a confusing collective device which is believed by many to be moral and righteous - has been falsely labeled. This false label has caused the belief that the Welfare State can do no wrong, that it cannot commit immoral acts, especially if those acts are approved or tolerated by more than half of the people, “democratically.”

This sidetracking of moral conduct is like the belief of an earlier day: The king can do no wrong. In its place we have now substituted this belief: The majority can do no wrong. It is as though one were to assert that a sheep which has been killed by a pack of wolves is not really dead, provided that more than half of the wolves have participated in the killing. All these excuses for immoral conduct are, of course, nonsense. They are nonsense when tested against the

basic moral code of the five postulates. Thievery is thievery, whether done by one person alone or by many in a pack - or by one who has been selected by the members of the pack as their agent.

“Thou Shalt Not Steal, Except....”

It seems that wherever the Welfare State is involved, the moral precept, “Thou shalt not steal,” becomes altered to say: “Thou shalt not steal, except for what thou deemest to be a worthy cause, where thou thinkest that thou canst use the loot for a better purpose than wouldst the victim of the theft.”

And the precept about covetousness, under the administration of the Welfare State, seems to become: “Thou shalt not covet, except what thou wouldst have from thy neighbor who owns it.”

Both of these alterations of the Decalogue result in complete abrogation of the two moral admonitions – theft and covetousness – which deal directly with economic matters. Not even the motto, “In God we trust,” stamped by the government on money taken by force in violation of the Decalogue to pay for the various programs of the Welfare State, can transform this immoral act into a moral one.

Herein lies the principal moral and economic danger facing us in these critical times: Many of us, albeit with good intentions but in a hurry to do good because of the urgency of the occasion, have become victims of moral schizophrenia. While we are good and righteous persons in our individual conduct in our home community and in our basic moral code, we have become thieves and coveters in the collective activities of the Welfare State in which we participate and which many of us extol.

Typical of our times is what usually happens when there is a major catastrophe, destroying private property or injuring many persons. The news circulates, and generates widespread sympathy for the victims. So what is done about it? Through the mechanisms of the collective, the good intentions take the form of reaching into the other fellow’s pocket for the money with which to make a gift. The Decalogue says, in effect: ‘Reach into your own pocket – not into your neighbor’s pocket – to finance your acts of compassion; good cannot be done with the loot that comes from theft.’ The pickpocket, in other words, is a thief even though he puts the proceeds in the collection box on Sunday, or uses it to buy bread for the poor. Being an involuntary Good Samaritan is a contradiction in terms.

When thievery is resorted to for the means with which to do good, compassion is killed. Those who would do good with the loot then lose their capacity for self-reliance, the same as a thief’s self-reliance atrophies rapidly when he subsists on food that is stolen. And those who are repeatedly robbed of their property simultaneously lose their capacity for compassion. The chronic victims of robbery are under great temptation to join the gang and share in the loot. They come to feel that the voluntary way of life will no longer suffice for needs; that to subsist, they must rob and be robbed. They abhor violence, of course, but approve of robbing by “peaceful means.” It is this peculiar immoral distinction which many try to draw between the Welfare State of Russia and that of Britain: The Russian brand of violence, they believe, is bad; that of Britain, good. This version of an altered Commandment would be: “Thou shalt not steal, except from nonresisting victims.”

Under the Welfare State, this process of theft has spread from its use in alleviating catastrophe, to anticipating catastrophe, to conjuring up catastrophe, to the “need” for luxuries for those who have them not. The acceptance of the practice of thus violating the Decalogue has

become so widespread that if the Sermon on the Mount were to appear in our day in the form of an address or publication, it would most likely be scorned as “reactionary, and not objective on the realistic problems of the day.” Forgotten, it seems, by many who so much admire Christ, is the fact that he did not resort to theft in acquiring the means of his material benefactions. Nor did he advocate theft for any purpose – even for those uses most dear to his beliefs.

The Ethics of Taxation

By Robert McGee

[From the government's point of view, tax evasion – the failure to pay what one 'owes' the I.R.S. – is unethical, sinful, and theft (of the government's money). From the voluntaryist's perspective, taxes are theft because taxes are "the taking of property without the owner's consent." Which is it? In this article, the author, a professor of business and accounting, reviews the main arguments on both sides of these two "diametrically opposed views of taxation." He finally concludes "that (since) there is no such thing as a just tax," it is really "the tax collectors who sin because it is they who facilitate the taking of property without the owner's consent."] (Source: Robert W. McGee, "When Is Tax Evasion Unethical?" in Robert W. McGee, editor, *The Ethics of Tax Evasion*, South Orange: The Dumont Institute for Public Policy Research, 1998, pp. 5-35; excerpts from pp. 25-31, and pp. 33-35.)

Is Taxation Theft? The Question of Consent

Those who take the position that tax evasion is unethical or a sin often do so because they view tax evasion as theft – the taking of property that does not belong to them or the failure to give up property that belongs to someone else, namely, to some government. If you are supposed to render unto Caesar what is Caesar's and you do not, then you are depriving Caesar of his property. But can that argument be turned around? Could it be argued that taxation is theft, and that tax evasion is merely an attempt to prevent a theft from taking place?

Theft is generally defined as the taking of property without the owner's consent. But when it is some government that does the taking, it is called taxation. But there is a difference between taxation and robbery because robbery is a one-time thing, whereas taxation is something that occurs at regular intervals, which makes it more akin to exploitation or slavery.⁶⁶ Does it make any substantive difference whether some government takes one-third of your income or merely forces you to work for it without pay for four months out of the year? Could it be argued that it is the tax collectors rather than the tax evaders who are the sinners since it is they who are taking property that does not belong to them?

If a robber wants to raise \$1,000 and forces you and your friends to empty your pockets, is it unethical not to tell the thief that you have \$20 in your shoe, even if the failure to declare the \$20 results in having your friends pay a larger share, because you are paying less? Is the argument any different when the robber is government? The morality of the failure to pay does not revolve around whether the effect of nonpayment might result in a more severe burden on others, but whether you have a moral duty to pay in the first place. If taxation is theft, then the fact that others might be forced to pay what you do not is of no consequence. Robbery is in no way more justified if the robber takes equal portions from all of the victims. But is taxation really theft, or do taxpayers consent to be taxed?

It might be argued that taxation is not really coercive because voters, somewhere along the line, have consented to be taxed. But there are a number of flaws in this line of reasoning. For one thing, the voters who consented to be taxed did so sometime in the past. In the case of the individual income tax in the United States, for example, they gave their consent in 1913.⁶⁷ Many

of the people who gave their consent then are now dead. And many of those who were alive and of voting age back then did not give their consent.

It is a fundamental principle of both common law and basic justice that one person cannot be held for the contract or another, so even if consenting to be taxed is viewed as a contract between citizens and the state, the contract is null and void as far as those who did not consent are concerned. So taxation cannot be said to be noncoercive just because some group of voters agreed to be taxed sometime in the past.

Thomas Jefferson makes the following point:

We may consider each generation as a distinct nation, with a right, by the will of its majority, to bind themselves, but none to bind the succeeding generation, more than the inhabitants of another country.⁶⁸

Jefferson elaborates on this point as follows:

The question Whether one generation of men has a right to bind another, seems never to have been started either on this or our side of the water. Yet it is a question of such consequences as not only to merit decision, but place also, among the fundamental principles of every government...no such obligation can be transmitted ... the earth belongs ... to the living...⁶⁹

By reviewing statistics of his time (1789), Jefferson determined that the average life expectancy of those still living at age 21 was 55.⁷⁰ He reasoned that, since the majority of those twenty-one year-olds who belonged to a particular generation would be dead nineteen years after entering into a social contract with the state, the contract becomes null and void after nineteen years.⁷¹ This rule applies to constitutions, public debt and all laws. Every law and constitution expires naturally at the end of that time, and any law or constitution that is enforced beyond that time is done so by force and not because of right.⁷² Thus, there is a strong philosophical argument that even laws that are passed by majorities – or unanimously – expire after some period of time because one generation cannot bind another. So even if one subscribes to some social contract theory, by which some majority can bind everyone, the contract has a limited life. One generation cannot bind another.

Another problem regarding the obligation of citizens to the state involves the concept of majoritarianism. Under majoritarianism, if 51% vote some item into law, the other 49% must go along with it whether they want to or not. Majoritarianism is a basic weakness of democracy, but it is endured so that democracy can function. It is a pragmatic compromise. If unanimous consent were required for everything, governments would not be able to pass many laws (which some say is not such a bad idea).⁷³ But the fact that a law is passed by a majority does not mean that it is not coercive, because a large minority might disapprove of the law. Government is force, regardless of how many individuals might have been in favor of passing a particular law.⁷⁴ And in cases where democracy is representational rather than direct, it sometimes happens that the peoples' representatives pass a law of which the majority of citizens does not approve.

The concept of majoritarianism is tied in with the concept of a social contract, the view that some group of people have somehow entered into a contract with the state and that they can bind the entire population. They give up a part of their freedom in exchange for certain benefits which the state can provide. Some social contract theorists (like Hobbes) would argue that individuals

give up all of their rights in exchange for protection by the state. Others (like Locke) would argue that individuals give up some of their rights, and that they can reclaim these rights if the state fails to do its job.⁷⁵

Some commentators would go farther than Jefferson and Locke and assert that there is no such thing as a social contract, and that such agreements, even if they did exist, are not binding on anyone who did not agree to their terms. For example, Spooner states that:

The Constitution has no inherent authority or obligation. It has no authority or obligation at all, unless as a contract between man and man. And it does not so much as even purport to be a contract between persons now existing. It purports, at most, to be only a contract between persons living eighty years ago. And it can be supposed to have been a contract then only between persons who had already come to years of discretion, so as to be competent to make reasonable and obligatory contracts. Furthermore, we know, historically, that only a small portion even of the people then existing were consulted on the subject, or asked, or permitted to express either their consent or dissent in any formal manner. Those persons, if any, who did give their consent formally, are all dead now. Most of them have been dead forty, fifty, sixty, or seventy years. *And the Constitution, so far as it was their contract, died with them.* They had no natural power or right to make it obligatory upon their children. It is not only plainly impossible, in the nature of things, that they *could* bind their posterity, but they did not even attempt to bind them. That is to say, the instrument does not purport to be an agreement between any body but “the people” *then* existing; nor does it, either expressly or impliedly, assert any right, power, or disposition, on their part, to bind anybody but themselves.⁷⁶

So it appears that those who would say that taxation is not coercive because “the people” consented to it are standing on shaky ground philosophically. Taxation is coercive whenever it forces people to part with their property without their explicit consent.

In a society where freedom and private property are valued, voluntary forms of revenue raising are superior to coercive forms. If government is viewed as the servant rather than the master of the people, then coercion is to be minimized and the possibilities for voluntary exchange maximized. Forms of revenue raising (like lotteries and user fees) that do not depend on coercion are to be preferred to forms of revenue raising that rely on coercion.

One argument that has been made against voluntarism in the area of government finance is that the government cannot raise all the funds it needs through voluntarism. Coercion is necessary for the state to function. While it would take a book to explore this, a few points can be made here. For one thing, this line of reasoning is pragmatic rather than philosophical or ethical. This pragmatic view basically holds that coercion is necessary to raise the necessary funds, therefore coercion must be used. Fairness, equity and property rights are totally absent from this line of reasoning.

Even if one concedes the point that coercion is needed to take the “necessary” funds, one must still ask “how much is necessary?” If the goal of a free society is to minimize coercion and allow maximum room for individual choice, then government expenditures must be kept at a minimum, so that the amount of coercion needed to raise funds is minimized. Thus, the role of government must be minimized.⁷⁷

...

Conclusions and Implications

Is tax evasion a sin? Is it unethical? The arguments that have been put forth over the centuries do not support the position that tax evasion is a sin. Taxation is the taking of property without the owner's consent, which makes it the equivalent of theft, with some government as the robber. But unlike normal theft, the perpetrator is the State rather than an individual. And the taking is continuous rather than a one-time thing, which likens taxation to exploitation or slavery rather than robbery. The fact that a majority of eligible voters who voted in some previous election⁸³ does not change the substance of the transaction. And the fact that taxpayers receive some benefits from government does not alter the morality of the matter either. The fact that nonevaders may have to pay more as a result of the act of evasion does not alter the morality of the act because taxation is based on theft rather than paying each what one is morally required to pay. While theologians and others have often argued that there is a duty to pay a just tax, the fact is, there is no such thing as a just tax.⁸⁴ All taxes are the taking of property without the owner's consent, so there is no justice about it, even if some of the proceeds are used for good causes. Theft is wrong regardless of whether the thief uses the proceeds of the theft to distribute food to the poor or to gamble, drink or go wenching. It is the act itself that is either good or bad, not what happens afterward. Rather than regarding tax evaders as sinners, it might be more accurate to say that it is the tax collectors who sin because it is they who facilitate the taking of property without the owners' consent.

If there is nothing ethically wrong with tax evasion, it seems to follow that attorneys, accountants and financial planners should not be penalized for advising their clients to evade taxes, or even for helping them to evade taxes. Yet it is probably safe to assume that the vast majority of professional codes of ethics for attorneys, accountants and financial planners – perhaps all – would consider any kind of activity that aids in tax evasion to be unethical and subject to sanction. This prohibition also has some First Amendment implications, since the freedom of an advisor to advise a client to evade taxes is being impinged. Counselors cannot tell their clients to evade taxes, or show them how to do it, or help them to do it, without opening themselves up to punishment, which has a chilling effect on free speech. While suggesting that these codes of ethics remove any prohibition on the advocacy of tax evasion is extremely controversial, perhaps it is time that someone at least raised the question. If the advocacy of tax evasion is not unethical, and it appears that it is not, then a code of ethics that punishes individuals for advising their clients to evade taxes may itself be perpetrating an injustice, since it is punishing someone for advocating something that is not unethical.

Endnotes

⁶⁶ Nozick would say that income taxation is the theft of the fruits of one's labor. Robert Nozick, *Anarchy State and Utopia* (1974).

⁶⁷ The Sixteenth Amendment to the U.S. Constitution, which made income taxation constitutional, was passed in 1913. Before that, the government raised the money it needed through excise taxes and tariffs.

⁶⁸ Letter of Thomas Jefferson to John Wayles Eppes, Monticello, Virginia. June 24, 1813, reprinted in *Thomas Jefferson: Writings* 1280-86 (1984). The quote is from 1280-81.

⁶⁹ Letter of Thomas Jefferson to James Madison, Paris, September 6, 1789, reprinted in *Thomas Jefferson: Writings* 959-64 (1984). The quote is from 959.

⁷⁰ *Id.*, at 960.

⁷¹ *Id.*, at 1281.

⁷² *Id.*, at 962-63.

⁷³ Some political commentators regard John Tyler as America's greatest president because not a single law was passed during his administration. Actually, a tariff and a treaty (and perhaps some other laws) were passed during his administration, so it cannot strictly be said that "no laws" were passed during his administration. Actually, it might better be said that Harrison was the greatest president since he died a few weeks after taking the oath of office, thus not having time to do much damage.

⁷⁴ One advantage of a democracy over a dictatorship is that, under a dictatorship, one person tyrannizes the other 99.99%, whereas under a democracy, at worst, 51% tyrannize the other 49%. Herbert Spencer expresses a similar view in *Social Statics* 189 (1970). He expresses the view on page 210 of the 1851 London edition. Others would say that the difference between a democracy and a dictatorship is the number of feet on your throat.

⁷⁵ For various views on the theory of the social contract, see Thomas Hobbes, *Leviathan* (1651); John Locke, *Two Treatises on Government* (1689); Jean Jacques Rousseau, *The Social Contract* (1762). The U.S. Declaration of Independence (1776) reflects Locke's view that a government that fails to protect basic rights can be replaced by the people with one that will protect these rights.

⁷⁶ Lysander Spooner, *No Treason: The Constitution of No Authority*, originally self-published by Spooner in Boston in 1870, reprinted by Rampart College in 1965, 1966, and 1971, and by Ralph Myles Publisher, Inc., Colorado Springs, Colorado, in 1973. The quote is from page 1 of the 1971 edition (p. 11 of the 1973 edition). The constitution Spooner is referring to is the U.S. Constitution, which was adopted about eighty years before he wrote this essay. Emphasis is in the original.

⁷⁷ Much of what is now done by government can be done more effectively and cheaper by the private sector. The growing body of privatization literature points this out clearly. For examples see Robert W. Poole, Jr., *Cutting Back City Hal* (1980); Randall Fitzgerald, *When Government Goes Private* (1988); James T. Bennett and Manuel H. Johnson, *Better Government at Half the Price* (1981). One way to minimize the tax bite would be to privatize as much as possible.

⁸³ Or their representatives, in the case of a representative democracy.

⁸⁴ Gury has suggested that there is a presumption that a tax is just where it has existed over a long period of time and where it has been paid without protest. Jean Pierre Gury, *Compendium Theologiae Moralis* (1850), as cited in Rev. Martin T. Crowe, *The Moral Obligation of Paying Just Taxes* (1944), at p. 61. But this might also be said of slavery, which existed for thousands of years with nary a protest, even from the slaves, for the most part. While Gury might offer that there is a presumption that certain taxes can be just, this presumption can always be overcome where rights are being violated, as where property is taken by force or the threat of force without the owner's consent.

Section V
Tax Resistance in Action

An “Open Letter on Taxes”

By Ammon Hennacy

[Written during his ninth year of tax resistance, the author (1893-1970), a Christian anarchist and oft-time follower of Dorothy Day’s Catholic Worker movement, explains to the Collector of the Internal Revenue in Phoenix, AZ why he does not pay taxes: he refuses to pay for war and support “an un-Christian social system” based on “courts, legislatures, and prisons.”] (Source: Ammon Hennacy, The Autobiography of a Catholic Anarchist, New York: Catholic Worker Books, 1954, pp. 238-241. Reprinted from The Voluntaryist, Whole No. 129, page 2. Online at www.voluntaryist.com.)

[Editor’s Note: Ammon Hennacy (1893-1970) was a self-described Christian-anarchist and pacifist, author of *The Book of Ammon* (1965) and *The One-Man Revolution in America* (1970). The expression the “one man revolution” was taken from Robert Frost’s poem “Build Soil – A Political Pastoral” (part of which follows) –

You see the beauty of my proposal is
It needn’t wait on a general revolution.
I bid you to a one man revolution —
The only revolution that is coming.

The following letter appeared in *The Catholic Worker*, February 1953, page six. It was addressed to Mr. William P. Stuart, Collector of Internal Revenue, Phoenix, AZ. While there are a number of statements in this “open letter” which voluntaryists might question (for example, Hennacy opposes taxes because the money supports war, not because taxes are theft; and he blames overproduction on the free market), Hennacy, and the Catholic Workers with which he was associated, must be respected for acting out their principles and living consistently with their ideals.]

Dear Mr. Stuart:

I am refusing for the ninth consecutive year to pay my income tax. I suppose that you are aware that my action is taken for the same reason that I have refused to pay all along: namely, that most of this tax goes for war and the upkeep of an unholy and un-Christian social system. The philosophy upon which my action is based is that of the Christian anarchist, who regards all government as based upon the return of evil for evil in courts, legislatures, and prisons. Opposition to all government is therefore a necessary part of the daily life of one who seeks to follow the Sermon on the Mount. As all churches uphold the state, I do not belong to any church, but attend mass and pray for grace and wisdom because of my love and respect for Dorothy Day and Robert Ludlow, editor of *The Catholic Worker*. This was the first publication to support my non-payment of taxes. Its basis of voluntary poverty and manual labor on the land I accept as an integral part of my life as a revolutionary Christian.

A hundred years ago the test of whether a person was socially conscious or not was whether he supported slavery or opposed it. Practically all the good religious people justified ownership

of slaves by quotations from the Bible. Northerners whose fortunes were based upon the slave trade denounced William Lloyd Garrison, the abolitionist. (Garrison was also the first Christian Anarchist. Tolstoy having been encouraged in this direction by Garrison's famous Peace Declaration in Boston in 1838, in which all government was considered anti-Christian.) Mr. Stuart, your ancestors as well as mine, likely hid escaped slaves and helped them get to freedom in Canada. The law said that escaped slaves should be returned to their masters, but good Quakers broke the law.

Today the measure of social consciousness is whether we support war and conscription. All thinking people must admit that the state is a Monster – a Monster of corruption and inefficiency, a Juggernaut that crushes freedom, that regiments us from cradle to the grave, supposedly for our own good. Yet, while most churches grudgingly allow members to be conscientious objectors, they all with the exception, generally speaking, of Quakers, Mennonites, and Brethern [sic], support war when it comes. And, with very few exceptions, all pacifists pay taxes for war. They may wish to do differently, but the reason they pay up is because they are so attached to the comforts of capitalism that they dislike to inconvenience themselves for an ideal. People who thus know better but do not do better are properly classified as pipsqueaks [sic]. Peter Maurin, the French peasant, founder of the Catholic Worker movement, said that “he who is a pensioner of the state, is a slave of the state.”

The Christian Anarchist patterns his life after that of the early Christians. He does not vote for officials or go to courts to get even with those who may wrong him; neither does he need a cop to make him behave. He wants no social security benefits or pension. As Dorothy Day says of my refusal to pay taxes, in her recent book, *The Long Loneliness* (Harcourt, 1952): “as he does not accept from Caesar, he does not render to Caesar.” Instead of opposing war and the state most people fall for this BIG LIE.

Hitler said that if you said it loud enough and often enough THE BIG LIE could be put across. He proved it for the duration of his despotism, which fell somewhat short of the 1,000 years that he had planned. With our loyalty oaths we are adopting the methods of Hitler. With our lack of moral perception we double-talk on our Voice of America and throw our dollars over the world thinking it will cover up our imperialism in Puerto Rico and our continued despoilation of the American Indian. By calling the communists names and linking up with the despots, Tito, Chiang, and Franco, we are not fooling the starving millions of Asia. If all the communists were dead we would still have the problem of capitalist overproduction causing depressions and wars. Truman, MacArthur, Stalin, Churchill all vie in calling for peace while preparing for war. Hitler and Mussolini said “Peace” too – again this is THE BIG LIE. Without the income taxes, paid grudgingly by most people, THE BIG LIE of the capitalist imperialists who dominate our lives today would endure but for a moment. For one person to refuse to pay taxes will not stop war but it may start a person here and there to question the whole setup of exploitation and the fallacies of THE BIG LIE, which consist of:

1. The assertion that preparedness prevents war – The fact is that those countries which have had the greatest armies and greatest preparations for war have gone down in defeat. Sparta, Rome, the Great Spanish Empire, Germany, Japan, and now the British Empire is on the skids. This country has become penurious at times because of the cost of armaments but its spirit has still been larceny minded. Accordingly after wars it has relaxed somewhat but has kept up the economic imperialism and diplomatic trickery which led right into another war. Today we are spending untold billions in upholding French and Dutch imperialism in the Far East and our war in Korea has been a farce no matter which way you may look at it. And we are making more

bombs and getting into war deeper and deeper.

2. The assertion that the majority is always right - Benjamin Tucker anarchist editor of *Liberty* half a century ago, gave the answer to this illusion in unalterable logic: "If one man robs another, as does a highwayman, that is theft and is wrong. If one man robs all other men, as does a despot, that is wrong. But if all other men rob one man, as by the instrument of the ballot and majority rule, that also is wrong." In any moral issue the majority have always been wrong. When the matter is no longer in dispute the majority will corrupt the good by their sheer weight of complacency and orthodoxy, as William James has told us in his incomparable *Varieties of Religious Experience*. The strongest man in the world is not the dictator, but as Ibsen said, "he who stands most alone." Thoreau put it, "that one on the side of God is a majority."

3. The illusion that there has always been a state and that it is necessary - This final installment of THE BIG LIE is so old that most people will die for it in the mistaken idea that they are helping themselves. In the Bible it tells us that, "in those days there were no kings in Israel for each man did what was right in his own heart." But the people wanted a king and asked Samuel for one. God told Samuel to tell them that a king would make their sons soldiers. "All the best of your lands and vineyards and oliveyards he will take away ... you will be his slaves and when you cry out for redress against the king you have chosen for yourselves, the Lord will not listen to you: you asked for a king."

If we were not demoralized by the gadgets of our materialistic civilization and mesmerized by our chant of The American Way of Life we might be quiet for a minute and know that unless our fears and covetousness were not organized in a state they would never amount to more than a McCoy - Hatfield feud. It takes a state with taxes from Christians to make A Bombs. It takes a state with politicians seeking to keep in power to make wars. It takes a state giving fat contracts and big wages to make munitions for war. When this Moloch devours our children in the next war we need not cry to God for mercy, for we asked for it. We have been warned and would not listen.

If, Mr. Stuart, after your thought on these matters for the several years I have been refusing to pay taxes here in Phoenix, you come to the point where you realize that "all is vanity and vexation of spirit" in this mad world, you may see fit to renounce your post as tax collector and join me in my exhortation to those who may not be able to live one more day as a prop to this dying system. Did you know that Ernest Crosby, who was Judge of the International Court of Claims in Cairo, Egypt, resigned his job as jurist after reading Tolstoy's *The Kingdom of God Is Within You*, for which he was welcomed by Tolstoy himself? Therefore for those of us who can take it, it is time to break away from THE BIG LIE. Take the first step in refusing to make munitions; in refusing to register for war or military training; in refusing to buy government bonds, which are truly slave bonds; and when you can get around to it, refuse to pay income taxes. No matter what we have done toward living the ideal we should remember the words of St. Augustine: "As who says that he has done enough already has perished."

* * *

P.S. I earned \$1,701.91 in 1951. I sent my younger daughter at university \$1,200; spent \$225 on living expenses; and the remainder on propaganda. I owe \$192 in taxes, and you may rest assured that I, as an anarchist, Mr. Stuart, will simply refuse to pay the tax and not resort to political influence to avoid payment.

The Government is Bad, But What Can We Do?

By Kat Kanning

[An activist and libertarian, the author describes her husband's original protest at the I.R.S. office in Keene, NH in 2007. He was arrested for illegally distributing literature inside a government building. Then one of their friends was arrested for protesting her husband's incarceration. Then she and a friend were arrested when they tried to register their dissent about what had happened. She argues that "it is imperative that we each do what we can do," however much or however little it may be to resist Leviathan.] (Source: The Keene Free Press, July 23, 2007, and reprinted in David M. Gross, We Won't Pay: A Tax Resistance Reader, No Place: By the editor, 2008, pp. 507-509.)

We know the government is bad. The question always is, "What can we do about it?" The problem is so big. We start feeling like there isn't anything we can do alone. We band together in movements like the Free State Project to concentrate our efforts. Still the problem of the federal government is massive - it appears to have limitless resources (stolen from us) to harass, jail, rob, torture, kill. What is even 1000 dissenters against that?

Even with a crowd of people at your back, it still takes that first one to step forward, brave the pain of punishment, and defy the oppressive rule of the government mafia. Last year, Russell Kanning took one step forward. He called it "Tilting at windmills" emulating Don Quixote battling giants - maybe crazy, but admirable nonetheless. He stepped into the I.R.S. office in Keene, NH to hand them a flyer saying the I.R.S. was funding such things as torture, empire building, rounding up and spying on citizens, and ignoring their constitution - just like Hitler. The flyer suggested the I.R.S. workers should quit their jobs. Before that day, Russell didn't know there was a regulation against handing out flyers inside government buildings, but a helpful man from Homeland Security was there to inform him of this. When Russell decided to go up to the I.R.S. with his flyer anyway, he was arrested, and then released. He went back to the I.R.S. to try again, and was arrested again. After he didn't show up for court the next day, Federal Marshals came to our house, threw him to the ground and hauled him to court. He was convicted of being disobedient and held in maximum security for three weeks waiting for sentencing. At that point, they decided they weren't going to get any money out of him and sentenced him to time served.

Dave Ridley, inspired by what Russell had done, began visiting I.R.S. offices with a sign saying, "Is it right to work for the I.R.S.?" He remained totally silent during these demonstrations. When asked to leave, he would leave, but very very slowly. At one, he was asked why he was doing this, so in answer, he handed them a piece of paper explaining. Weeks later when an article about it appeared in the *Keene Free Press*, federal agents showed up at his home, but he wasn't there at that time. A meeting was arranged between the feds and Dave and an officer from Homeland Security ticketed Dave for his leafleting "crime", fining him \$125. Dave refused to pay this fine, and went to court a few times to demand where in the Constitution were the feds allowed the power to fine him for leafleting. The federal judge never answered this question to Dave's satisfaction, and he never paid. Eventually, the judge threw Dave in jail for 4 days for his "contempt" in refusing to pay the fine. Federal agents leaving the courtroom looked downright morose over what had just happened. The judge himself said that Dave was obviously no danger to society, but there he was, being locked up with dangerous criminals.

While Dave was in jail, I decided I needed to step forward. I went up to the I.R.S. office in Keene to hold a sign saying, "Taxes pay for torture". Lauren Canario went up with me, wearing a "V" mask. Homeland Security was again there to protect the government. Lauren and I were arrested when we refused to leave the building. Later, we were released after being ticketed. They want us to pay two \$125 fines each. Neither of us intend to pay or show up in court voluntarily. This event was organized in 24 hours and had 10 activists attend with short notice.

People have the impression that the first thing you need to resist the evil government is massive numbers. While that would be great, I think it is imperative that we each do what we can, alone if need be. Each person can evaluate their lives: Am I aiding this atrocity? Am I funding torture? Am I funding wars of aggression? Should I be paying taxes for these things? Should I be working for government? Should I personally do something to register my dissent about what is happening? The act of one person can inspire others to act, even if the act is small. Others then inspire more to act. Then maybe we can eventually have those massive numbers of dissenters standing up in opposition to war, stealing our money, torturing men who have never been convicted of wrongdoing, regulating every aspect of our lives, controlling us, numbering us, enslaving us.

What will you do to oppose them?

That All the World Should Be Taxed

By Vivien Kellems

[Connecticut industrialist Vivien Kellems (1896 - 1975) attacked both the income tax and the employer withholding system as being 'unconstitutional.' She had hoped to create a test case, which would challenge the government's authority to force her to withhold taxes from her employees' pay. Instead, the I.R.S. seized money from her company's bank account to make up for her failure to withhold. In this chapter, she relates some of her trials and tribulations in what essentially was a fruitless battle to dismantle the government's collection system.] (Source: Chapter 1, "That All The World Should Be Taxed," in Vivien Kellems, Toil, Taxes and Trouble, New York: D. P. Dutton & Co., Inc., 1952, pp. 17-29)

My action in breaking the law forcing employers to collect withholding taxes from their employees was the culmination of long pent-up resentment at Federal usurpation of the taxing power, rebellion against the destruction of the Federal Tax System, so carefully designed and perfected by the brilliant men who wrote our Constitution, and realization that something must be done to make the people understand the ultimate end of the primrose tax path we are treading.

The announcement of my intention to break the law was made in a speech before the Los Angeles Rotary Club, on February 13, 1948, and the first time this tax money was left in our employees' pay envelopes was on the following Friday, February 20, 1948. However, due to the reluctance of the Federal Government to face the issue, it was not until January 23, 1951, three years, eleven months, and seventeen days later that I finally sat on the witness stand in the Federal District Court, in New Haven, Connecticut, and heard my lawyer, Frank McGuire, say:

"Miss Kellems, will you read Exhibit A?"

I picked up the papers with trembling hands, and in a low voice began to read:

"And it came to pass in those days that there went out a decree from Caesar Augustus, that all the world should be taxed. And all went to be taxed, everyone into his own city."

It has frequently been said that history repeats itself, and today, we are witnessing a repetition of the act of Caesar Augustus two thousand years ago. It all began in 1913, when we issued a decree "that all the world should be taxed," every man in his own city. For in that year we adopted the Sixteenth Amendment to our Constitution:

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

And when we adopted this income tax amendment, we departed from our constitutional method of taxation.

For one hundred and twenty-five years, the Federal Government had levied taxes and they were always apportioned among the several States. Why do you suppose the Constitution is so specific and so explicit that Federal taxes shall be uniform and apportioned among the States? For one reason only. Our forefathers were determined to build a republic, with equal opportunity and equal responsibility for each and every one of us. They knew that the power to tax is the power to destroy, and they did not wish to have one group of citizens, or one part of the country penalized for the unfair advantage of another.

How wise and farsighted they were! For one hundred and twenty-five years this was our

traditional, constitutional system of taxation, and under it we built the richest, most powerful nation in the world. We developed and maintained for the majority of our people, a standard of living, undreamed of in any other country, the hope and the envy of all the world.

And then what happened? We chucked our proved system of taxation out the window, and we passed the income tax. Gone was our uniformity, gone was our apportionment among the States. And with uniformity and apportionment went a great deal more - our fundamental American rights. At first, we started with a tiny little one per cent on all incomes. That being more or less painless, we raised it to 2 per cent. And then 5 per cent, and then 10 per cent, and then 20 per cent, and then 50 per cent, and up and up and up to 90 per cent and in 1943, due to that clever so-called 75 per cent forgiveness trick, some citizens in this country were taxed more than 100 per cent of their incomes. Is it a tax or is it confiscation?

But that isn't all. Being so intrigued with the income tax, we decided that if one tax is good, two are better and we proceeded to pass the capital gains tax which slapped business right in the face and sent it reeling into the corner. And to salt it down, we added the idiotic capital stock tax. And still not satisfied, we made sure that every dividend should pay two taxes - one by the corporation and another by the stockholder, if and when he got it. And right in the middle of this tax orgy, we elected an Administration that made a wonderful discovery: The world was its little oyster to open.

Up to this point we thought we had done pretty well, but we soon realized we were just pikers. Taxes? We didn't know the meaning of the word, but we soon found out that the New Dealers did. Taxes? A new one every day or two! They rained upon us as the gentle dew from Heaven. "Tax and tax, spend and spend, elect and elect," quoth the delighted Harry Hopkins. Soak the rich in Illinois, or New York, or Connecticut and buy some votes in Oregon or Nevada or wherever they are needed. The formula worked like magic for political purposes but it threw our country into the deepest and most tragic depression of our history. The depression of the 1930's was a *tax depression*. Business simply could not function. It took a world-wide war, billions of dollars, and the precious lives of thousands of our boys to pull us out of it.

But with the adoption of the income tax, we lost something more precious than uniformity and apportionment among the States. Let us go back to our Fourth and Fifth Amendments: "The right of the people to be secure in their persons, houses, papers and effects against unreasonable searches and seizures shall not be violated . . ." and ". . . no person shall be compelled to be a witness against himself, nor be deprived of life, liberty or property without due process of law."

These two Amendments insured to the citizens of the United States the right of *privacy*. It was ours in every sense, until the passage of the Sixteenth Amendment, but with the income tax, we lost this precious right. If I say, "No," you cannot come into my house without a search warrant, and before you can secure such a warrant, you must advance good and sufficient cause for searching my house. But the Income Tax Inspector can come into my home or yours. In the name of the Income Tax, the Federal Government can search and seize every paper you own, it can force you into court, to be a witness against yourself, and if you are not able to pay the tax, it can sell you out, lock, stock and barrel. The Income Tax is the strongest weapon ever placed in the hands of an unscrupulous government, and as long as that Amendment is a part of our Constitution, our freedom is in jeopardy. Our right to privacy, so carefully insured to us by the Fourth and Fifth Amendments, has vanished.

But taxes are like strong drink. They grow upon you. If income taxes are good for some of us, they must be good for all of us. If one citizen is to pay an income tax then every person who has an income should also pay his proportionate share. With which conclusion I agree. But I dis-

agree with the premise - I don't think an income tax is good for anyone, the taxpayer or the Government.

But this time we really did a job. Under the hypnosis of war hysteria, with a pusillanimous Congress rubber-stamping every whim of the White House, we passed the withholding tax. We appointed ourselves so many policemen and with this club in our hands, we set out to collect a tax from every hapless individual who received wages from us. We became our "brother's keeper."

From time immemorial the tax collector has been feared and hated. The baron of old used to farm out his tax collections, paying his agent a percentage of what he was able to wrest from his impoverished subjects. It is not accidental this job was placed upon the employer. A crafty Administration which thrived upon class hatred "planned it that way." Here was another wedge to drive between the employer and the employee, another opportunity to cause misunderstanding and dissension. The employee did not blame his government, he blamed his employer, and even today thousands of workers in this country still think it is a dirty trick of the wicked capitalists.

But we weren't as clever as the barons' tax collectors. We didn't pay ourselves for collecting taxes, we didn't even reimburse ourselves for our expense in collecting taxes, we made ourselves responsible for other people's taxes and we penalized ourselves for not collecting them. Let us read the law: "Every person required to deduct and withhold the tax . . . from the wages of an employee is liable for the payment of such tax whether or not it is collected from the employee. If, for example, the employer deducts less than the correct amount of tax or if he fails to deduct any part of the tax, he is nevertheless liable for the correct amount of the tax. However, if the employer . . . fails to deduct and withhold the tax and thereafter the income tax . . . is paid, the *tax shall not* be collected from the employer." In other words, the Government won't collect it twice - isn't that bighearted? But there is more. "Such payment does not, however, . . . relieve the employer from liability for penalties or for failure to deduct and withhold within the time prescribed by law." So, if your employee does not pay his tax, you have to pay it, and if he does pay it but you do not deduct and withhold it, you can be fined and sent to prison. This in free America!

The most un-American phrase in our modern vocabulary is "take home pay." What do we mean, "take home pay"? When I hire a man to work for me we discuss three things: the job to be done, the hours he shall work, and the wages he shall receive. And on Friday when he receives that pay envelope, we have both fulfilled our contract for that week. There is no further obligation on either side. The money in that envelope belongs to him. He has worked for it and he has earned it. No one, not even the United States Government, has the right to touch it. Who dares to lay profane hands upon that money, to rudely filch from that free man the fruits of his labor, even before the money is in his own hands. This is a monstrous invasion of the rights of a free people and an outrageous perversion of the spirit of the Constitution. This is the miserable system foisted upon the people of our country by New Deal zealots and arrogant Communists who have wormed themselves into high places in Washington. This system is deliberately designed to make involuntary tax collectors of every employer and to impose involuntary tax servitude upon every employee. We don't need to go to Russia for slavery, we've got it right here.

The employer or professional man, not on a salary, is allowed a bit of time in which to prepare his accounting and pay his tax. But from the salaried worker or wage earner that pay envelope is rudely snatched from the paymaster's hand and those taxes taken in advance out of today's butter or tomorrow's hospital bill. This withholding law has made a greedy, avaricious

monster out of the Federal Tax Grabber and an unwilling Simon Legree out of the wretched employer forced to do his dirty work for him.

Many otherwise patriotic citizens have lent themselves to this system because they mistakenly believed that it would create greater tax consciousness and a sentiment for economy in our Federal expenditures. Even if this were true, the system is still wrong. Shall we compromise our fundamental American principles for expediency? The majority of workers today figure their wages by the money in that pay envelope. And so they should. That 20 per cent is disregarded completely - it has been shifted to the shoulders of the employers and is nothing more or less than a 20 per cent payroll tax which is added to the price of every manufactured article. Labor doesn't need a raise. All labor needs is to get what labor earns. Lop off that 20 per cent payroll tax, labor will have its raise, and the inflationary spiral will take a sharp dip down. It's as simple as that.

And how about the millions of dollars spent by employers very year in collecting that tax? If it costs my little company as much as it does to deduct, withhold and pay that tax, what must it cost a big company such as General Motors? Why should we bear this additional expense? The government gets the tax, doesn't it? Well then, how about the Government paying for collecting it? I have searched the Constitution through and can find no power or right granted to the Federal Government for this mass picking of the pockets of the American people.

The very men who shout the loudest against the demands of the Union for the checkoff have connived and conspired with the New Dealers for this vast *Government Checkoff*.

Just how far are we going? Are we going to deduct contributions for the church, dues for the lodge, money for the grocery bill, the electric light and coal bill? Shall we buy clothes for the children and pay tuition for their schooling? Once having started, where do we stop? If this is Russia, then let's say so. Let's just hand the worker an envelope full of coupons at the end of each week and call it a day!

Paying taxes is a duty, a responsibility and a privilege of citizenship. Without taxes we can have no government. However I do not exercise other duties, responsibilities and privileges of citizenship for my employees. I do not vote for them, I do not form political opinions for them, I do not select a church for them, I do not pay real estate taxes for them. They are all free American citizens, thoroughly capable of performing all of the duties and responsibilities of citizenship for themselves. And so, from this day, I am not collecting nor paying their income taxes for them.

It is about four o'clock in Westport. By this time our payroll has been distributed. The income tax of each individual has been deducted and withheld, but it is the last time the Kellems Company will perform this service for the Government. I have more confidence in my employees than has their Government. I believe that every person in my employ will pay his taxes as long as we have an income tax law, but if he does not, that is a matter between himself and his Government, exactly as his religion is a matter between himself and his God. I have no right to inject myself into either relationship.

If High Tax Harry wants me to get that money for him, then he must appoint me an agent for the Internal Revenue Department, he must pay me a salary for my work, and he must reimburse me for my expenses incurred in collecting that tax. And I want a badge, too. I am not a tax collector and if an American citizen can be fined and thrown into prison for not collecting taxes from his workers, then let's know about it now. Let's see what the court has to say about this law - it's not the first one passed in violation of the Constitution.

The decision to take this step has not been made hastily nor has it been an easy one. There

are many sincere people who will censure me for breaking the law. Knowing this and having been through one New Deal smear and persecution, I still break this law, deliberately. Before I reach Westport the income tax inspector will be ensconced in my office, completely surrounded by my private papers, my company books and my canceled checks. He will greet me at the door, righteous indignation all over his face. Well, having gone through it before, I can go through it again. Because you see I made a discovery. Like all bullies and bloodsucking parasites, those mangy little bureaucrats down in Washington are at heart yellow cowards. So no matter what they do I'm standing on *my* rights until the court hands down its verdict.

As in the life of each individual there occasionally comes a moment of grave decision, so in the life of a free nation comes a significant moment, fraught with fearful consequences. We have reached such a moment in our development. Free people preserve their freedom and rid themselves of tyranny only by resistance and by breaking the law. We have a country because our forefathers defied a tyrant and broke the law. They broke tax laws. Rather than pay a tax they threw the tea into the harbor. They refused to pay a stamp tax. They poured their whisky down the drain rather than pay a tax on it. An American is aroused indeed, when he will sacrifice his liquor! Every man who signed the Declaration of Independence was a lawbreaker and a rebel. He broke the law, but he founded a nation. Thousands of patriotic American men and women spirited Negro slaves across the Canadian border. They broke the law but they freed a race. Thoreau, one of our most revered and honored philosophers, refused to pay a tax and went to prison. He broke the law but he saved his honor, and while in prison, he wrote that immortal document "Civil Disobedience." It was the reading of "Civil Disobedience" which determined the whole course of Gandhi's life. Brave American women suffered humiliation and imprisonment when they dared to defy the government. They broke the law but they won the vote and freedom for their sex.

One night in the spring of 1947, a group of courageous women, about one hundred of them, gathered in my shop in Westport and at ten o'clock went to work. We were free American citizens prohibited by law from working after ten o'clock at night and before six in the morning. We broke the law but we gave back to the women of Connecticut their constitutional right to work when they please.

Did you ever break the prohibition law? Ever make any bathtub gin? Ever get a ticket for speeding? What is the difference between breaking the speed law and breaking the income tax law? A lot. For one you get slapped on the wrist with a small fine; for the other you get slapped in the jug with a big fine. The penalties should be reversed. Speeding may mean loss of life but cheating on the income tax means only loss of money. However, the New Deal has always valued American money more than American lives although it has spent both with impunity.

Unjust and tyrannical laws always breed contempt and evasion. Just as millions of Americans made, and sold, and drank liquor under Prohibition, so today millions of Americans are lying, and cheating, and evading the income tax. It is no more possible to enforce the income tax law than it was to enforce the prohibition law. We couldn't plug those liquor leaks and we can't plug these tax leaks. We are losing billions of dollars in unpaid taxes and the basis of business is rapidly shifting from credit to cash. Everything from apartment houses to fur coats is being sold for cash. We have become a nation of tax collectors, tax evaders and craven cowards. So, he who is without sin, let him cast the first stone.

Our forefathers bequeathed to us a heritage of freedom. Implicit in that bequest was the obligation and the responsibility to pass that freedom on to our posterity, unimpaired. What greater indictment can be made of our generation than that we have permitted that freedom to

slip between our fingers; we have allowed despots and tyrants to tax it away from us. We cannot pass it on, in the American tradition, to our children who have every right to receive that freedom, so carefully guarded for us by our ancestors. We have failed in that sacred trust.

The whole country is confused and discouraged, no longer is there incentive and ambition to work, to achieve success, and to set aside savings for the future. Bombarded by ceaseless propaganda, robbed of his just earnings, the average American is like the worm ready to turn. All over this land there is one burning topic of conversation - taxes. A ground swell of seething resentment is growing into a tidal wave that may well engulf the tax planners, the tax grabbers and all their kind. Americans will bear a lot and are slow to anger but as this treasonable plot to sell us out unfolds before their eyes, they realize that this is not the ordinary corruption, mismanagement and bad government we have known in other periods of our history. This is something far more sinister. The destruction of the capitalistic system by increasingly heavy income taxes is the purest Marxian doctrine, and Lenin followed his great teacher, when in 1924, he declared that the United States would spend itself into destruction. We are becoming aware that these ruinous taxes are not accidental, they are not even a result of the war; they have been deliberately saddled upon our backs as a part of a plot of the Communists to take us over. Bankruptcy and national suicide stare us in the face.

How much longer are we going to take it? Is there no more good, old-fashioned American courage, or have we become a nation of spineless jellyfish? Are we worthy of the sacrifices of our forefathers or are we the silly suckers the rest of the world thinks us? There is no time to lose. We must strike now. *We are the Government*. We, the people, are still the strongest thing in our country and we can still get what we want. We just have to want it hard enough. We have fought and won a global war to free the whole world and have succeeded only in bringing chaos and misery to that world and in making tax slaves of ourselves.

So let's repeal the income tax. You think it can't be done? If we left it to you men, it couldn't. But I'll tell you what's going to happen. We women are going to repeal it. We got you out of that prohibition mess, didn't we? Well, we'll dig you out of this one. But I want to remind you that we didn't vote for either one - they were both exclusively your ideas. So we'll get you out once more but for goodness' sake, the next time you get such a brain wave, will you please tell us so we can stop you in time!

You see we women have more to lose in this situation than you men, we own most of the assets of the country. Approximately 70 or 80 per cent of the wealth of the United States is in our little, lily-white hands, and if you dear, sweet men don't start taking care of yourselves, we'll soon own it all. You work yourselves to the bone and along about forty or fifty, you pop off with heart disease. And not content with that, ever so often you have a war and stand up and shoot each other. Just keep this up and it won't be long until we own and run the whole country. And I'll give you three guesses as to how many income taxes we'll have.

Because we women are just about fed up with all this nonsense, so-called socialized medicine, federal aid to education and all the rest of this paternalistic claptrap, designed to make us incompetent dependents upon the Government. All we want is for the Government to give back to the American people the money which is rightfully the I.R.S., the money for which they work and which they earn, and we'll pay our own doctors' bills, we'll educate our own children, and we'll once more become self-respecting, self-reliant citizens. And, incidentally, we'll stop spending half our time filling out ten thousand silly income tax returns, questionnaires and forms which will give us more time in which to make more money—for *ourselves*. Of course, this will automatically get rid of thousands of form makers, form readers, form filers and tax collectors

but we're not going to shed any tears about them. They can go out into private life and get productive jobs like the rest of us. With them off our backs we'll save thousands of dollars and give ourselves another tax reduction.

We women are simple people. We can't understand why the Government shouldn't first determine its income and then live within it. Why does it pass the budget first and then run out and see where it's going to get the money? Right now the Senate won't act on the tax bill until it sees what the budget is going to be. We believe that instead of passing Mr. Truman's super colossal budget the Senate should first give us a whopping, big tax cut, right across the board, and then tell Mr. Truman how much money he can spend. That's what we do. We first find out how much money we're going to have and then we decide what we'll spend and if that income doesn't mean fur coats and diamond rings, well then, we just don't have fur coats and diamond rings. And we think it's time the Federal Government cut out fur coats and diamond rings for a spell, and concentrated upon meat and potatoes.

And so may I be very impolite and close this little talk with a few words, not to you, but to another audience, a vast, unseen audience, many not within sound of my voice. I'm speaking to women, millions of American women; to every woman whose husband comes home at the end of the week with 20 per cent of his wages taken out of his pay envelope, to every woman worried and harassed over the mounting grocery bill, to every mother wondering how to buy a little boy a new pair of shoes, to every mother frantic with fear over a sick child, unable to pay a competent doctor. Women, women of America, let us band together! Let us rise up and say we will take no more of it. Let us write, let us wire, let us telephone our Congressmen, let us march on Washington, if necessary, but let us demand that this monstrous, wholesale robbery of the American people come to an end!

How I Became A Voluntaryist: A Farewell to Tax-Financed Murder

By Jeff Knaebel with Carl Watner

[In these excerpts, the author (1939-2011) explains how coercive governments violated his conscience and the precepts he had chosen to live by: to abstain from lying, stealing, and killing others. He shows how he purposefully arranged his personal and financial affairs so as to divorce himself from the American government. Yet, he was still faced with the challenge of satisfying the demands of the Indian government. For more information about the author's life and death, see http://en.wikipedia.org/wiki/Jeff_Knaebel.] (Source: The Voluntaryist, Whole No. 137, 2nd Quarter 2008, p. 6 to conclusion of article. Online at www.Voluntaryist.com.)

In the early 1990s, I worked out the mechanics of how to sever all personal connections with the U.S. economy, and to arrange my financial affairs so that I would never again have taxable income as defined by the I.R.S.. The purpose of my life - and the fruits of its labor - is not to murder, but to learn to love. I was not born upon this earth to be slave to a gang of murdering thieves, no matter by what high title they may be anointed.

When I began my tax avoidance program, I was able to use operating loss carry-forwards to offset current income. By liquidating enterprises at “going out of business” sale prices, my “adjusted taxable income” was reduced to below the reporting threshold, but the problem remained of how to deal with income reported to the I.R.S. on Form 1099B. Without a full tax return from me, the 1099 forms filed with the I.R.S. would seem to indicate that I had taxable income. I felt that preparing tax returns was a waste of life, but the I.R.S. took the position that “not filing” (even if ultimately there is no “taxable” income) is against the law. The burden of proof was on me: they wanted me to prove that I owed them no tax. I resented this intrusion into my life. Why should I have to prove to them that I owed no tax? Let them shoulder the burden and prove that I did!

I have now been a non-filer for about eleven years. For the first seven years, the I.R.S. hounded me with letters forwarded through the American Embassy. I never responded, and apparently they eventually gave up on me. I felt comfortable not filing a return since I knew that no tax was due or would ever be due. Currently, I have no taxable income, either in India or the United States. My daily expenses in India are minimal. I own no dwelling, nor vehicle, telephone, credit card, TV, insurance, driving license, social security pension, or securities. I live on after-tax savings, which are set up in non-interest-bearing accounts. I don't worry about paying income tax on interest “earnings,” nor about the principal being loaned to companies that make instruments of war (or being invested in U.S. Treasury Notes which support the Corporate-State war machine).

At the time that I moved to India, I held the fantasy of eventual dual citizenship. Later, serious consideration of Indian citizenship dropped out of the picture because of red tape and regulations. However, being a foreigner without income, at least I pay no taxes except the excise, sales, value-added, and other taxes in the chain of production and distribution that are built into my ordinary daily consumables. Nonetheless, because of these taxes, my bread labor of the past still finances a big war machine.

The fact of unavoidable, built-in taxes is one of the reasons for not being a “legal citizen” of

any country. People support the structural violence of the State simply by maintaining their citizenship status. When one becomes a non-citizen, as I would like to be, then one's position becomes that of someone who has been robbed. One is thus not responsible for what the thief does with the stolen money he takes from his victim.

In both the United States and India, governments have made it nearly impossible to live a decent and honest productive life. The State makes it impossible to live a decent (meaning non-destructive) and productive life - because its tax-levies upon our labor are employed to finance murder. The State has also made it impossible to live an honest life. In India, quite literally the sustenance of life depends upon bribes and kickbacks - because of government controls over the absolute basics (food, fuel, shelter). You can neither construct nor sell a house without government permission. Propane cooking gas requires a government license to purchase. Telephone connection requires government paper including photo ID. Food in government shops - sometimes the only available - requires a "ration card." Admission to government hospitals - the only ones affordable to the poor - requires "grease." All these and many other things require bribes: telephone line maintenance; electrical connection and line maintenance; reliable postal service; a seat in a good school; water connection; clearance of property title transfer; obtaining a bank account in government bank (often the only available); obtaining a passport and driving license. The list is endless. The pit of corruption is bottomless.

Since 1995, I have made my full-time domicile in India. I became Trustee and co-manager of meditation centers, helping to design and construct two centers. Working with Indian colleagues, I served as a small-time village social worker. I have assisted in small-scale school and library construction, village water works, and farming technology projects, book distribution, and an adult literacy program. I support education of Tibetan refugee children and have assisted Buddhist monks, a Gandhi Ashram, and a free school for children of widows. These are small scale individual efforts. I am a member of Friends of Gandhi Museum Pune, and gandhisalt.org.

Current activities of my Indian wife include work for Indo-Pakistan people-to-people peace conference, adult literacy for slum-dweller women, night shelter for the homeless, a municipal waste management composting project, saving old-growth trees of Pune city, peace education manuals (adopted by the central government), peace library and book distribution, and an international peace website. She is a member of National Society for Clean Cities, World Foundation on Reverence for All Life, and co-founder of Friends of Gandhi Museum Pune.

On philosophical grounds, I would like to implement my decision to terminate my United States citizenship, and to become a citizen of no Nation-State. I have published my personal Declaration of Severance and Independence from the United States at page 227 of my book. Its Preamble is a long list of the chain of abuses of my human rights by the United States. As a stateless person, I plan to ask - by laying my life on the line - the question whether humanity, with its political institutions, is capable of allowing a man to live free, without the State. I plan as an act of civil disobedience not to renew my passport and visa. This is my claim to self-ownership, and the freedom of movement without which sustenance of life is not possible. This is my claim to the right to life.

I will claim my right to ignore the State. At www.StatelessFreedom.org, I have created a website that will feature more details. Soon (already there is the "deadline tension" of getting documents prepared for my heirs), I will be outside the "law," subject to the whims of Power. What destiny awaits an "illegal alien"? Whatever the consequences, I've had enough of voluntary servitude to lies and murder. Let me live out my twilight years in a manner worthy of the human being.

I, Jeff Knaebel, undertake this risk as a duty to humanity and the ideals of liberty. Guided by my conscience, I openly declare my repudiation of U.S. income tax laws and declare my disobedience thereto. I do not labor that my earnings should end up as bombs which shred the bodies of women and children.

My purpose on this earth is not to finance destruction and murder, but to learn the practice of gratitude and reverence for all life. I seek a life of love and reason.

I have no loyalty to the Constitution of the United States. My loyalty to humanity supersedes any loyalty to a State or any other “constituted authority” founded upon and maintained by violence and coercion. How can a rational man be loyal to a frozen in-time document which had been drawn in secrecy for their own self-interest by a few rich and powerful men long since dead? What can be a man’s “loyalty” to a document which his so-called “representatives” and “leaders” have for generations abused, distorted and bent to their own evil purposes? Who did I appoint to commit murder in my name because of “loyalty” to the politically shrewd and the cunning words of self-proclaimed “representatives” of people who never knew them? I disown all of this.

Acquiescence to this charade makes us sheep, corralled behind a fence of words, herded by rapacious lawmakers, marched to slaughter under the delusion that we voted for it.

What do we think we are doing? How can the dead bind the living? How can the words of dead men - now ink stains upon old parchment - render current justice among the living? Life is lived by the living. The decisions of justice, of war and peace, are for the living to make according to prevailing circumstances. The metes and bounds of liberty and justice are not to be marked out by words once employed by rich men of the past to hold their power. How can you bind and shackle Life with words? Can you grasp the wind? Live and let live, we the living.

We make a mistake to plead and litigate with our masters using only the tools they have provided us. We cannot prevail within a frame of the same rules by which we are enslaved. By this pleading, we only feed the monster with our energy and money. We must take back personal responsibility for our independence and for our survival. One way is to exercise our natural right to ignore the State, to renounce it, and to work at building an independent life, accepting neither the State’s “benefits” nor its costs, to the extent we are able to avoid them.

Gandhi’s example of Satyagraha (strong adherence to truth) with Ahimsa (non-violence) points to the method. Gandhi wrote that “if we take care of the means, the end will take care of itself.” Thus, we must be the change we wish to see. I submit that a simple first step is to tell the truth in every transaction, to every person, at all times, in every situation. When we begin to call things by their true name - for example, “collateral damage” is murder pure and simple - we will begin to wake up to the reality of the human condition created by The Powers That Be, and to which we have acquiesced for far too long.

For me, the great challenge of nonviolent resistance has been learning - by quotidian inner application and with many (continuing) stumbling defeats - to rotate anger at senseless destruction and murder into proactive work grounded in compassion and kindness. It has been difficult to understand that the problem is more of an evil system than evil people. The institutional system exists. Weak people succumb to the temptations of power and learn to murder. We must change the system-structure toward the feminine, toward nurturance, toward love and away from war.

“When your premise is ‘Thou shalt not kill,’ you can skip a lot of boring and distracting discussion and just get to work [improving yourself and the world around you].”

—Alia Johnson

I conclude that there is no political institution or political “ism,” no authoritarian person, no economic policy, and no government that can save us from the self-inflicted disaster bearing down upon us. Only the freedom to be in love with life and to express that love without arbitrary institutional barriers that label us as “the other” - and thus block person to person natural expression - can save us. This is the freedom to live in the original, unconditioned character - found deep within each of us - of total, sweeping, deep, overflowing, unconditional love of life, of this earth, of its creatures, of ourselves, of each other. To express this love, we must get the State out of our way.

May all the readers of *The Voluntaryist* live long, and live free.

A Matter of Freedom

By Juanita Nelson

[In June 1959, the author, a war tax resister, was arrested and jailed on a contempt of court charge, stemming from her refusal to show her financial records to the I.R.S. This is the story of her incarceration and eventual release.] (Source: Liberation, September 1960. Online at www.nwtrcc.org, the website of the National War Tax Resistance Coordinating Committee.)

In March 1959, I hunted through the Sears-Roebuck sales catalogue for something to throw around my nakedness when I emerged from the bath or lounged around the house, an economical garment to double as a beach robe. I finally ordered J934: white terrycloth, full back, worn with or without a belt, three-quarter length sleeves, shipping weight 1 lb. 12 oz. Over the left breast was a green, yellow, red and blue emblem, a garish enough flower for a rebel coat of arms.

I give the preceding account in all its triviality because three months later, on June 16, the versatile robe became something more than either Sears or I had intended; it became a provocative “kimona” around which revolved considerable consternation on the part of certain public officials and a great deal of reassessment on my part.

The first link between the robe and my intellectual processes was my declination to pay income taxes because most of the money goes for H-bombs and other combustibles capable of setting off conflagrations which cannot be extinguished by the average hook-and-ladder company. I balk at the notion of contributing so directly to making atomic hash of others and perhaps of my own wonderful self. The final bond was forged by the early hours kept by those who execute the orders of the United States government. They, apparently, do not require as much sleep as I do. Perhaps if I had business as important to attend to - bringing in the Body - I would not need so much sleep, either, or I would forego it for the important job I had to perform. Justice, I suppose, never slumbers, and she must demand the same insomnia of her bondmen. But I, not being affiliated in any way with justice or the Department of Justice, was sleeping soundly and in my accustomed nudity when the doorbell rang at 6:30 a.m. I slipped into the bargain bathrobe and stumbled to the door.

Two somber men stood there. As if they were in some way hooked to the hinges, they flipped open their identification wallets as soon as the door began to swing open. I did not bother to examine their credentials, accepting their word that they were U.S. marshals. I invited them in. They were all brusqueness and business as they sat on the edge of the sofa to which I waved them.

“We have an order for your arrest,” said one, and thrust toward me a blue-covered legal looking document.

I was startled. For eleven years, my husband, Wally and I had neither paid withholding taxes nor filed any forms, fully aware that we were operating on a brink-of-imprisonment policy. Wally managed to find work that did not come under withholding tax provisions. I was, therefore, able to claim him as my dependent and could earn up to about twenty-five dollars on any one job with no tax withheld. I usually held a couple of such jobs and so earned a taxable income. Then, several years ago, the revenue tardily checked on two part-time jobs I had held simultaneously from 1952 to 1955 and began billing me for a sum which finally mounted to \$959.83, including penalties for interest and fraud. And in March I had been served with a

summons to appear at the Internal Revenue office in Philadelphia with my records. Our procedure all along had been not to cooperate with the collection of information, and we felt we would probably not cooperate with an arrest. Protest through individual income tax refusal appears to most folks about as effective as scooping out the Pacific Ocean with a spoon; it seemed even more hopeless to dump each spoonful of water into a tunnel which led back to the ocean. I had refused even to accept the summons and had heard no more from that quarter. In spite of Wally's warnings that "you never can tell what those guys will do," I think that way down I had come to disbelieve that I could ever be considered enough of a threat or an affront to the government to stir up anything more than this kind of bureaucratic feinting. But even with the best intentions in the world of going to jail, I would have been startled to be awakened at 6:30 a.m. to be told that I was under arrest.

When the marshals offered me the order I said, "I am not interested in that," keeping my hands tightly clasped in my lap. I tried, in words which sounded hackneyed to my ears, to explain my position briefly.

"We are not interested in *that*," they said. "You can tell it to the judge."

"I would be glad to tell it to the judge," I said, "if he will come to see me. But I do not wish to go to jail to tell him these things. I am not paying taxes because the overwhelming percentage of the budget goes for war purposes. I do not wish to participate in any phase of the collection of such taxes. I do not even want to act as if I think that anyone, including the government, has a right to punish me for an act which I consider honorable. I cannot come with you."

There was less fuss than I thought there might be. Clearly, these men had studied my dossier and were undoubtedly informed of my friendship with Maurice McCrackin, tax-refusing minister, who had just completed a six-month sentence for the same offense. Mac had not been at all clerical - they'd had to carry him into court each time. And Wally they knew about, too - his 33 months in prison after walking out of Civilian Public Service camp during World War II, the 108-day fast (with force-feeding by tube) which had preceded his release.

At any rate, they seemed not inclined to philosophize. After a few appeals to my common sense, the sterner of the two marshals said mildly, "Well, if you won't come with us we'll have to carry you in." He left to summon a red car.

I realized that I was actually going to jail. And, at that point, I became acutely conscious of the robe. Should I quietly excuse myself, get dressed, then return to take up my recalcitrant position? It would have been simpler, of course, if they had left and made their entrance again, with me fully aware that they meant business. Debating the question, I went to the bathroom, brushed my teeth, ran a comb through my hair. Those simple acts of grooming brought me back to reality sufficiently to realize that I might be spirited away. Wally was off on a sales trip, and I had no way of reaching him. I put the cap back on the toothpaste and went to the telephone, which is on a wall between the dining room and the kitchen, a considerable distance down a long, high-ceilinged hallway from the living room where I'd left the deputy. I was still on the phone when I heard the click of the door announcing reinforcements. There was a tentative, "Mrs. Nelson," as though there was some fear I might be in too delicate a position to be barged in on. As I raced to get information to a friend, the deputies and two policemen converged on me. Other policemen trooped in. I remember saying as I hung up, "I'm surrounded."

Seven law enforcement officers had stalked in. I sat on the stool beneath the telephone, my back literally to the wall, the seven hemming me about in a semicircle. All of them appeared over six feet tall, and all of them were annoyed.

"Look," said one, "you're gonna go anyway. You might as well come peaceful."

There they stood, ready and able to take me at any moment. But no move was made. The reason was obvious.

“Why don’t you put your clothes on, Mrs. Nelson?” This was a soft spoken plea from the more benign deputy. “You’re not hurting anybody but yourself.” His pained expression belied the assertion.

One policeman snorted when I attempted to say that they needn’t take me at all.

The benign deputy made a last try. “Do you believe in God, Mrs. Nelson?” Irrationally, stalling for time, I asked, “Are you asking me as an individual or as an official?”

The marshal answered as if the question were not at all out of the ordinary, at least no more than the whole situation.

“I’m asking you as an individual.”

“No,” I said.

Taken aback, he did not go on to explain the connection he had evidently been going to establish between God and dressing for arrest.

When the affairs of men have reached a stalemate, there seems always some man of action to come forward. There was such a one among the seven. He was not a member of a debating society. These questions had nothing to do with him. I cannot describe his physical appearance, for he was not a face or a personality; he was a no-nonsense voice and a pair of strong arms.

“Listen, we don’t have to beg her to do anything. We’ll just take her the way she is, if that’s the way she wants it.” He snapped a pair of handcuffs around my wrists and, with another pair of brawny arms, half carried, half dragged me down the hall, the other five trooping after. In the street, the no-nonsense transporter delighted in maneuvering me into a position to expose the nakedness under the robe. One of the unencumbered tried desperately to arrange my limbs so that the robe would fall circumspectly and unrevealingly about my ankles. On my part there was a fleeting anxiety about the exhibition, but I was too engrossed in anticipating next steps to worry overmuch, especially as, at that early hour, there were few around to gawk. I thought fleetingly of Corbett Bishop, World War II C.O. who practiced such consistent noncooperation that he suffered a roach to go down with the mush he was being tube fed. I did not shift from the spot where I was dumped on the floor of the paddy wagon as we drove down Market Street to the Federal Court Building.

When the doors opened, I continued to sit. My thoughts were like buckshot, so scattered they didn’t hit anything or, when they did, made little dent. The robe was a huge question mark placed starkly after some vexing problems.

Why am I going to jail? Why am I going to jail in a bathrobe? What does it matter in the scheme of things whether or not you put on your clothes? Are you not making, at best, a futile gesture, at worst, flinging yourself against something which does not exist? Is freedom more important than justice? Of what does freedom of the human spirit consist, that quality on which I place so much stress? How important is the exercise of that freedom if it conflicts or seems to conflict with the maintenance of the dignity of other individuals or of institutions? Was it enough, in any case, to have made the gesture of refusing to pay for weapons of destruction? What was the purpose of extending that gesture to such complete noncooperation with legally constituted authority? Was it only a gesture? How much is one demeaning himself when he kowtows either to authority or to custom, in short to myths? When one does not yield is he simply being rigid, humorless, arrogant, or is he defending that innermost place, the last sanctuary of selfness?

And all these questions turned around a basic question: Who am I? If I could know who I

was, at least who I conceived myself to be, then I would be able to approach those other questions.

The same two stalwarts yanked me from the van, hardly giving me time to alight under my own power had I wished to do so. They divined my attitude correctly. I was becoming increasingly rigid as the situation became more ridiculous and I less certain of myself. They carried me by the elbows down a long corridor and up a flight of stairs to an elevator. One patiently endured while the other impatiently endured. I really did relate to the two men at one point. I realized how heavy an almost inert body can be as I saw the perspiration run down their faces. But did they have any conception of how difficult it was for me to be carried? They let me slide to the floor in the elevator, from where, fortunately, it was only a few steps to the cell. They sat me on the bench and left, vastly relieved to have finished their part in the business.

I did not know the time. I did not know precisely what charges had been lodged against me. I did not know when I was to be tried. I had the beginnings of a nagging headache. I had been plopped onto a wooden bench which ran along two sides of the tiny barred cell. There was a toilet and a washstand with a drinking fountain attachment. This was the first time I had been in such a cage, having been confined in ordinary rooms in previous jail experiences. A narrow corridor ran between the cell row and the outside wall. I contemplated dappled bits of sunlight scurrying through the venetian blinds covering the window opposite the cell. I could not see anyone, but I heard the murmur of voices around one end of the hall where, I supposed, were the administrative offices.

I was just soaking things in. I was feeling more sensitive about the robe, not being quite able to determine its role in the affair. I did come to one conclusion. Until I made up my mind about what I was doing and why, I would continue in the most extreme position. I would not do anything, only suffer what was done to me. Almost as if I had divined what was coming, I resolved not to leave the cell under my own power for any reason whatsoever except to go home. I remembered almost excruciatingly an experience in the Cincinnati County jail on a charge of disorderly conduct for trying to gain admission to an amusement park which barred Negroes. I did not eat during the nine days. I would not wear the prison uniform. But, thinking I was exercising what degree of freedom I had, I wandered about the floor at will and bounced downstairs to see visitors. But there was always the agony of afterwards. I could not endure being dragged upstairs each time, and returning voluntarily was degrading.

So, when the deputy interrupted my reverie to announce visitors, whom I could see in the waiting room, I told him I would leave only to be released. He shrugged his shoulders and left. Well, I thought, they're not going to get themselves into a stew about this.

In a few minutes I heard a hearty, "Well, good morning." Two fellow pacifists, one of them also a tax refuser, had been permitted to come to me, since I would not go to them. I asked them what was uppermost in my mind, what they'd do about getting properly dressed? They said that this was something I would have to settle for myself. I sensed that they thought it the better part of wisdom and modesty for me to be dressed for my appearance in court. They were more concerned about the public relations aspect of getting across the witness than I was. They were also genuinely concerned, I knew, about making their actions truly nonviolent, cognizant of the other person's feelings, attitudes and readiness. I was shaken enough to concede that I would like to have my clothes at hand, in case I decided I would feel more at ease in them. The older visitor, a dignified man with white hair, agreed to go for the clothes in a taxicab.

They left, and on their heels came another visitor. She had been told that in permitting her to come up, the officials were treating me with more courtesy than I was according them. It was her

assessment that the chief deputy was hopeful that someone would be able to hammer some sense into me and was willing to make concessions in that hope. But he had misjudged the reliance he might place in her - she was not as critical as the men. She did not know what she would do, but she thought she might wish to have the strength and the audacity to carry through in the vein in which I had started.

And she said. "You know, you look like a female Gandhi in that robe. You look, well, dignified."

That was my first encouragement. Everyone else had tended to make me feel like a fool of the first water, had confirmed fears I already had on that score. My respect and admiration for Gandhi, though not uncritical, was deep. And if I in any way resembled him in appearance I was prepared to try to emulate a more becoming state of mind. I reminded myself, too, that I had on considerably more than the loincloth in which Gandhi was able to greet kings and statesmen with ease. I need not be unduly perturbed about wearing a robe into the presence of his honor.

I had, I think, been immobilized partly by a sense of my own failures as a human being. Here was I, still struggling with the meaning of my own life and standing, it seemed sometimes, on dead center. How, then, did I have the effrontery to question a whole way of life that had been evolved slowly and painfully through the ages by the accumulated wisdom of mankind? How could I presume to have so much of the truth that I would defy constituted authority? What made me so certain of myself in this regard? I was not certain. But it seemed to me that if I should see only one thing clearly, it was not necessary to see all things clearly in order to act on that one thing.

One pinpoint of clarity was that it was time for man to grow out of the short pants of barbarism, of settling things by violence, and at least to get into the knee breeches of honestly seeking and trying ways more fitted to his state as a human. To take life, especially in cold-blooded, organized fashion, seems to me to be the province of no man and of no government. In the end, no government can do it - it is only men who fire guns, drop atom bombs, pierce with bayonets. If an entity called government could slay another such entity, no great harm would be done and maybe even good would come of it - at least the destruction of files of papers. My repudiation of violence is not based on any conventionally or conveniently religious motivation. I cannot say that it is against God's will, since I do not know that there is a god, nor would I be able in any case to assume that I was conversant with his will. But I do not consider, either, that men are gods, that they should determine when another man should die. I do not consider that I am capable of such judgments, either of my own volition or at the command of others. Such behavior in others I abhor, but may not be able to affect. I *can* control my own behavior. And I do not think that my participation in stupid or immoral acts can add to my stature as an individual - I think, rather, that it might detract, take me even further afield from the discovery of myself.

It may be that most people think it necessary, if wicked and perhaps self-defeating, to build atom bombs to drop on such races of devils as inhabit Hiroshimas. We must save our skins, protect our way of life. Let me first excise the horns from my own head, since it was made, I think, for something besides butting. Besides, I cannot accept any package labeled "way of life," only those particular values which seem to me worth protecting, and I must protect them in a way which seems fitting to those values.

Suppose, though, that most citizens eagerly pay their money into the government's war chest before the tax deadline, and some sacrificially give more than their share. I have decided that this is not the best depository for the fruits of my labor. But believing as I do I must, it seems,

comply in order to uphold the system of law and to act in concert with my fellows. Holding that law can be an aid but never a substitute for individual integrity, responsibility, and perception, I want immediately to know: In concert for what? If it seems that the purpose of the united action is to create misery, cannot, in fact, have any other effect, then I must decline my part in the performance. In order for men to live together, it seems efficient for them to work out bodies of regulations. But efficiency can in no way supplant morality. Is the height of man's being obedience to the common will? I think it a higher purpose to live in a creatively oriented relationship than to adopt a slavish attitude toward rules and regulations. I think it the worst part of folly to be so enamored of acting in unison that I am herded into acting inhumanly.

If those with opposing beliefs hold them so strongly, they have at least the same choice of throwing their whole weight into bringing about that state of affairs which they espouse. Not by bringing me to heel, but by giving all they have to their own visions. I cannot think that the measure of one's belief is the extent to which he tries to coerce others into believing it or acting upon it, but the extent to which he is willing to sacrifice for it himself. If, for instance, I am, because of my well-intentioned but mistaken notions, depriving the Department of Defense of ten dollars per year for making a guided missile, why does not someone convinced of the necessity of the weapon come forward and voluntarily make up that ten dollars? Is it not mere pettiness to insist that I would stand to be "protected" by this sacrifice? (I would also stand to be annihilated by it.) The money spent trying to make me comply could be squandered, instead, on the purposes for which my tax money would be used.

But, no, this noncompliance constitutes an affront which cannot be ignored. It is no doubt the fear that even one insignificant defiance will produce a rent in the whole fabric, and that the cloth may some day be beyond repair. Perhaps we do not need the garment at all and should throw it into the rag bag before it is completely in tatters. If the idea I champion is worthless, not many will be impressed to follow suit and my intransigence can be regretted, deplored and suffered. If, on the other hand, only the law keeps most people from acting with me, then this must be the worst kind of despotism - it must be the minority who are keeping the majority in line with the whip of the law. Or perhaps everyone is being kept in line with the whip, and no one dares look the thing in the face for what it is.

Most people who take any notice of my position are appalled by my lawbreaking and not at all about the reasons for my not paying taxes. Instead of trying to make me justify my civil disobedience, why do they not question themselves and the government about a course of action which makes billions available for weapons, but cannot provide decent housing and education for a large segment of the population? Actually, many people seem envious that I have for so long been able to "get away with it," with not paying taxes. I wonder what would happen if the income tax laws were repealed tomorrow. Let everyone be sent a statement of what his fair share would be, to be paid on a voluntary basis. How many of the people who bark at me, "Do you think you should use the highways if you won't pay taxes?" would send in their assessments?

Anyway, because I believe that it is more important to do what is right than what is lawful or expedient, I have declined to pay the tax. All right, then, having determined this course of action for yourself, should you not be willing to accept punishment for your defiance? Why should I? I have stated that 1) I believe this particular measure to be so intolerable that I cannot abide by it; 2) I believe that I have every right, nay, every responsibility, to act according to my best judgment, not waiting for one-hundred and fifty million others to concur. This one act may not lead inevitably to a good end, but I do not see that it can lead to a bad one. Why should I expect or accept punishment for exercising my best judgment? I was not a whit more contrite when the

marshals came to arrest me than when I first declined to pay the tax. Would I go peaceably in order to show my compatriots that I do not utterly despise them and their institutions? If I must go to jail in order to demonstrate my respect, then they will have to believe as they believe; if I should go to jail willingly for that, I should undoubtedly end up despising myself at least. And how can one have respect for others without self-respect?

I think that what I was saying with my robe was that I was doing what I thought right. I was convinced enough to feel that it would be good if others were moved to do likewise. But I some time ago gave up the notion that it was my province to reform the world. But I think that if I have helped to start a fire, the first thing I must do is stop adding fuel to it. I could not very well help going to jail when seven strong men were determined I should go, but I did not wish them to think for a moment that I was on their side. You will do what you think you should, what you have been ordered to do, but I shall not help you do it, no, not even to the extent of getting dressed so that you may feel more comfortable in your mission. If a law is bad or unjust, is not every phase of its enforcement simply an extension of the law and to be as greatly resisted?

I wanted passionately, perhaps grimly, to be myself. Somewhere that self existed, independent of, though cognizant of, all other selves, a being and a striving to be in inevitable loneliness. I wanted to strip to the skeleton and clothe it with my own humanity, my own meaning. Some parts of that self could be satisfied only in the context of other selves, but that participation would have to be voluntary, whether bound to other selves in marriage, social club, or government. There is no collective conscience. I think it is too bad that anyone should suppose that holding me within their bounds, forcing me to do what they think is good, is within their prerogatives. It is no palliative that they do it impersonally, without having thought through anything, but only because actions have become automatic through codification. I saw a movie about a woman who was put to death by the state in a gas chamber. Not the man who dissolved the crystals, nor the man who pulled the switch, nor the woman who sat guard to keep the prisoner from killing herself, nor the priest who heard her last confession, nor the governor who might have commuted the sentence, not one was anxious to have any part in that degrading performance. And yet each swallowed his revulsion like vomit and, when he could not be saved by *some* decree, played out his part.

It is, as far as I can see, an unpleasant fact that we cannot avoid decision-making. We are not absolved by following the dictates of a mentor or of a majority. For we then have made the decision to do that - have concluded because of belief or of fear or of apathy that this is the thing which we should do or cannot avoid doing. And we then share in the consequences of any such action. Are we doing more than trying to hide our nakedness with a fig leaf when we take the view expressed by a friend who belonged to a fundamental religious sect? At the time he wore the uniform of the United States Marines. "I'm not helping to murder," he said. "I'm carrying out the orders of my government, and the sin is not mine." I could never tell whether there was a bitter smile playing around his lips or if he was quite earnest. It is a rationalization commonly held and defended. It is a comforting presumption, but it still appears to me that, while the seat of government is in Washington, the seat of conscience is in me. It cannot be voted out of office by one or a million others.

I had not answered all the questions when I was wheeled into the courtroom in an office chair mounted on casters. I had not even asked all the questions.

But I had asked and answered enough to be able to leave behind me the brown paper bag holding my clothes. The commissioner received me in my robe. A friend who was in the courtroom noted that I was "brave but halting." Even so, it was necessary for me to suppress a

smile or two. The consequences for me might be grave, but it *was* a comical situation.

The commissioner cited the law which empowered him to imprison me for a year and fine me a thousand dollars, or both. But he did not wish, he said, to be the first to commit a person to jail for flouting the law. He gave me until the following Friday, this was Tuesday, to comply with the court order.

At 2 p.m. Friday I was at the ironing board, rather nostalgic that this might be the last time I would perform that humble task for some time. In baggy blue jeans, I was disreputably but more respectably dressed than I had been three days before. But they did not come for me. Some weeks later I learned from a news release that charges had been dropped, since it could not be proven that I owed anything. (I was not, as a matter of fact, arrested for not paying the tax, but for contempt arising from refusal to show records.) Still, in my Christmas mail there was a bill from the Internal Revenue Service for \$950.01

If this was the prelude to another abduction, I can only hope that those attached to the court will have achieved that degree of nonchalance which I think I have attained regarding proper court attire. Or that they will at least first send out their intelligence agents to scout for more favorable circumstances for taking me into custody.

Is “Taxation Is Theft” A Seditious Statement?

A Short History of Governmental Criticism in the Early United States

By Carl Watner

[If sedition is defined as anything that tends to disturb the tranquility of the State, then certainly to proclaim 'taxation is theft' must be unnerving to government bureaucrats. If even a small minority of a State's population were to recognize that they had no duty to obey government authority, then the omission to pay one's taxes would constitute not only a loss of government revenues but a 'wildfire' threat to the government's existence, should such an idea ever ignite. Read what happened to several leaders of the tax protest movement when they tried to use the First Amendment to the Constitution as a defense of their activities.] (Source: The Voluntaryist, Whole. No. 86, June 1997. Excerpts from pp. 1-3. Online at www.voluntaryist.com.)

Introduction

In August 1996, I received a press release regarding the imprisonment and legal appeal of the organizers of the Hickory (North Carolina) Patriots, a private organization which opposes the federal income tax. The defendants, Robert Clarkson, Vernon Rubel, and Dr. Herbert Fleshner, were convicted (Federal Case No. 945933, originating in the United States District Court for the Western District of North Carolina, Statesville Division) on October 5, 1994 of violating the provisions of Section 371 of Title 18 of the United States Code of laws. According to the Bill of Indictment the three defendants “did knowingly, willfully and unlawfully conspire, ... to defraud the United States by impeding, impairing, obstructing and defeating the lawful government functions of the Internal Revenue Service of the Treasury Department” The indictment stated that these activities primarily consisted of public meetings where 1) the constitutionality of the 16th Amendment was called into question, 2) instructions were given to individuals how to file W-4 forms with increased exemptions, and 3) conclusions were reached that the income tax laws do not pertain to wages and salaries (and that, therefore, working people are not required to file income tax returns). The meetings were attended by undercover I.R.S. agents, who later replayed tapes of the meetings to the jury.

In October 1995, Clarkson appealed his conviction to the United States Court of Appeals for the Fourth Circuit in Richmond, Virginia. At the original trial, the I.R.S. labeled Clarkson as a leader in the tax protest movement. Clarkson freely admitted that he and his co-defendants had organized public meetings where he had openly challenged the constitutionality of the income tax. However, he claimed that his rights to do so were protected under the First Amendment to the Constitution (“Congress shall make no law ... abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.”). The trial court judge would not allow any First Amendment issues to be raised and sentenced Clarkson to 57 months of imprisonment.

As the editor, publisher, and chief contributor to *The Voluntaryist*, the Clarkson case hit me squarely between the eyes. Could I be charged with a similar crime? Unlike Clarkson, I am not concerned with the constitutionality of the income tax laws. I oppose taxation and all political

statutes on moral grounds. Stealing is wrong; taxation is a form of stealing; therefore taxes are wrong regardless of what the government says or does. (See the accompanying article, “On Keeping Your Own: Taxation Is Theft!”) It is not so far fetched to imagine that someday, on the basis of my published writings, I might be charged with impeding the collection of government revenues.

Furthermore, much of what I have written and published during the last decade and a half of *The Voluntaryist* has been highly critical of the government of the United States. In “If This Be Treason, Make the Most of It!” (Whole No. 30, February 1988), I addressed the treasonous and seditious nature of my writings. If sedition be defined as anything that tends to disturb the tranquility of the State and which might lead to its subversion, then clearly the educational and instructional efforts of *The Voluntaryist*, even though they be nonviolent, are seditious because their intent is to weaken the grasp of statism over the minds of individuals in this country and every other country in the world.

My outlook since that time has not changed, and what I wrote bears repeating:

We oppose not only specific states (such as the United States), but the very concept of the nation-state itself. Without the State there would be no compulsory institution to betray. One is not accused of treason when one quits Ford Motor Co. and goes to work for General Motors. But it is generally considered treasonous to renounce one’s citizenship (as when one attempts to become a naturalized citizen of a country that your country is at war with) because allegiance to the State was historically deemed perpetual and immutable.

Since voluntaryists look upon the State as a criminal institution, we believe that we owe it no allegiance. Since we view the U.S. Constitution as “a covenant with death, an agreement with hell,” as William Lloyd Garrison put it, we accept no duty to uphold it or abide by it. Since the State is a thief we owe it no respect. The State is an invasive institution per se, that claims sovereign jurisdiction over a given geographical area and which derives its support from compulsory levies, known as taxation. The invasive trait of the State “persists regardless of who occupies [the] positions of power in the State or what their individual purposes may be.” This insight leads us to view the State and its minions as a criminal gang engaged in a common criminal enterprise - namely, the attempt to dominate, oppress, coercively monopolize, despoil, and rule over all the people and property in a given geographic area.

In short, the fundamental purpose of every State is conquest, and the United States government, even in its earliest days, has never departed from this norm. As I have pointed out in many historical articles in *The Voluntaryist*, the American Revolution, and the State apparatus that took control over the American colonies after independence was declared from Great Britain were not libertarian enterprises. The American revolutionaries and the Founding Fathers violated the rights of peaceful civilians during the war against British rule. They continued to levy compulsory taxes during the revolution and under the rule of the U.S. Constitution. They suppressed rebellion and secession. Their stand on slavery was unlibertarian. Hardly any time passed at all after the adoption of the Constitution before governmental policies were adopted which violated both the spirit and the actual wording of the document. So while the Americans might have rebelled against (what they considered) the abuses of George III, they did not reject

his right or the right of some other government to rule and maintain its conquest over a subject population. “Far from wishing to overthrow the authority of government,” their intent was to establish a new government which they could control. Instead of disbanding political government for the American people, the American Revolution only resulted in the swapping of one State for another.

Section VI

How Would Society Function Without Taxes

Ten Reasons Not to Abolish Taxation

By Robert Higgs

[In a letter of January 27, 1956, to Jasper Crane, Rose Wilder Lane pointed out that there is really “a very exact parallel between taxation and slavery. Speak of abolishing taxation [today] and you get a perfect echo of the reaction to [the] abolition of slavery” over a hundred years ago. In this article, originally titled “Ten Reasons Not to Abolish Slavery,” Robert Higgs outlines some “rationalizations” that apply equally to the cessation of taxation and to the cessation of slavery.] (Source: THE FREEMAN, December 2009. Online mises.org/daily on March 8, 2011.)

Slavery existed for thousands of years, in all sorts of societies and all parts of the world. To imagine human social life without it required an extraordinary effort. Yet, from time to time, eccentrics emerged to oppose it, most of them arguing that slavery is a moral monstrosity and therefore people should get rid of it. Such advocates generally elicited reactions ranging from gentle amusement to harsh scorn and even violent assault.

When people bothered to give reasons for opposing the proposed abolition, they advanced various ideas. Here are ten such ideas I have encountered in my reading.

1. Slavery is natural. People differ, and we must expect that those who are superior in a certain way – for example, in intelligence, morality, knowledge, technological prowess, or capacity for fighting – will make themselves the masters of those who are inferior in this regard. Abraham Lincoln expressed this idea in one of his famous 1858 debates with Senator Stephen Douglas:

There is a physical difference between the white and black races which I believe will forever forbid the two races living together on terms of social and political equality. And inasmuch as they cannot so live, while they do remain together there must be the position of superior and inferior, and I as much as any other man am in favor of having the superior position assigned to the white race.

2. Slavery has always existed. This reason exemplifies the logical fallacy *argumentum ad antiquitatem* (the argument to antiquity or tradition). Nevertheless, it often persuaded people, especially those of conservative bent. Even nonconservatives might give it weight on the quasi-Hayekian ground that although we do not understand why a social institution persists, its persistence may nonetheless be well grounded in a logic we have yet to understand.

3. Every society on earth has slavery. The unspoken corollary is that every society must have slavery. The pervasiveness of an institution seems to many people to constitute compelling proof of its necessity. Perhaps, as one variant maintains, every society has slavery because certain kinds of work are so difficult or degrading that no free person will do them, and therefore unless we have slaves to do these jobs, they will not get done. Someone, as the saying went in the Old South, has to be the mud sill, and free people will not tolerate serving in this capacity.

4. The slaves are not capable of taking care of themselves. This idea was popular in the United States in the late 18th and early 19th centuries among people, such as George Washington and Thomas Jefferson, who regarded slavery as morally reprehensible yet continued to hold slaves and to obtain personal services from them and income from the products these "servants"

(as they preferred to call them) were compelled to produce. It would be cruel to set free people who would then, at best, fall into destitution and suffering.

5. Without masters, the slaves will die off. This idea is the preceding one pushed to its extreme. Even after slavery was abolished in the United States in 1865, many people continued to voice this idea. Northern journalists traveling in the South immediately after the war reported that, indeed, the blacks were in the process of becoming extinct because of their high death rate, low birth rate, and miserable economic condition. Sad but true, some observers declared, the freed people really were too incompetent, lazy, or immoral to behave in ways consistent with their own group survival. (See my 1977 book *Competition and Coercion: Blacks in the American Economy, 1865–1914*.)

6. Where the common people are free, they are even worse off than slaves. This argument became popular in the South in the decades before the War between the States. Its leading exponent was the proslavery writer George Fitzhugh, whose book titles speak for themselves: *Sociology for the South, or, the Failure of Free Society* (1854) and *Cannibals All!, or, Slaves Without Masters* (1857). Fitzhugh seems to have taken many of his ideas from the reactionary, racist, Scottish writer Thomas Carlyle. The expression "wage slave" still echoes this antebellum outlook. True to his sociological theories, Fitzhugh wanted to extend slavery in the United States to working-class white people, for their own good!

7. Getting rid of slavery would occasion great bloodshed and other evils. In the United States many people assumed that the slaveholders would never permit the termination of the slave system without an all-out fight to preserve it. Sure enough, when the Confederacy and the Union went to war – set aside that the immediate issue was not the abolition of slavery but the secession of eleven Southern states – great bloodshed and other evils did ensue. These tragic events seemed, in many people's minds, to validate the reason they had given for opposing abolition. (They evidently overlooked that, except in Haiti, slavery was abolished everywhere else in the Western Hemisphere without large-scale violence.)

8. Without slavery the former slaves would run amuck, stealing, raping, killing, and generally causing mayhem. Preservation of social order therefore rules out the abolition of slavery. Southerners lived in dread of slave uprisings. Northerners in the mid-19th century found the situation in their own region already sufficiently intolerable, owing to the massive influx of drunken, brawling Irishmen into the country in the 1840s and 1850s. Throwing free blacks, whom the Irish generally disliked, into the mix would well-nigh guarantee social chaos.

9. Trying to get rid of slavery is foolishly utopian and impractical; only a fuzzy-headed dreamer would advance such a cockamamie proposal. Serious people cannot afford to waste their time considering such farfetched ideas.

10. Forget abolition. A far better plan is to keep the slaves sufficiently well fed, clothed, housed, and occasionally entertained and to take their minds off their exploitation by encouraging them to focus on the better life that awaits them in the hereafter. We cannot expect fairness or justice in this life, but all of us, including the slaves, can aspire to a life of ease and joy in Paradise.

At one time, countless people found one or more of the foregoing reasons adequate grounds on which to oppose the abolition of slavery.

Yet in retrospect, these reasons seem shabby - more rationalizations than reasons.

Today these reasons or very similar ones are used by opponents of a different form of abolitionism: the proposal that government as we know it - monopolistic, individually nonconsensual rule by an armed group that demands obedience and payment of taxes - be abolished.

I leave it as an exercise for the reader to decide whether the foregoing reasons are more compelling in this regard than they were in regard to the proposed abolition of slavery.

The Absence of Taxation in Voluntaria

By Jim Payne

[Taken from a book originally intended for children, the author explains how non-coercive sources of funding public goods would operate in a free society.] (Source: James Payne, Princess Navina Visits Voluntaria, Sandpoint: Lytton Publishing, 2002, pp. 13-19.)

Count Zinn asked a question. “How do you raise money for these neighborhood associations?”

“Why through voluntary donations, of course,” replied Reade. “Just this morning I sent our association a cheque for 100 mintos to put up some hanging flower baskets. It’s all voluntary donations – is there any other way?”

There was a pause, as the count hesitated to answer what seemed so obvious a question. Finally he spoke. “In Pancratia we use taxation.”

“I don’t believe I’ve ever heard that word, sir.”

“Well,” said the count, “it’s a system where the government asks people for money.”

“Then it’s the same as here,” said Mr. Reade, “because our neighborhood associations, indeed all our associations, ask people for money.”

The baron entered the conversation. “Ah, but what happens if people choose not to give it?”

Mr. Reade looked perplexed. “Nothing, nothing at all,” he replied.

“Well, there’s the difference. You see, with taxation as we have it in Pancratia, you’re forced to give up the money. If you don’t, we put you in jail!”

Mr. and Mrs. Reade looked at each other in alarm. The lad Phillippe looked to his parents as if some dangerous beast had entered the room.

“Perhaps we are not understanding you,” said Mrs. Reade. “You ask a person for money, he declines to give, so you lay hands on him and drag him away?”

“Yes.”

“And what if he resists?”

“Then we would subdue him.”

“Strike him with a club, for example?”

“Yes.”

“Or run him through with a sword, and slay him?”

“Well, we wouldn’t like to see that, but, yes, it might come to that. No one must be permitted to contradict the authority of the government tax collectors.”

Mr. and Mrs. Reade again exchanged significant glances. To end the awkward pause, Mrs. Reade said, “We have heard about that in, what was the country? Nueva Mandaat, or somewhere? They have a custom called mobbery.”

“Oh, it’s nothing like that,” said the baron. “Mobbery is an arbitrary seizure of funds. Taxation, as we practice it in Pancratia, is governed by regulations. The rules say how much money each person in each situation is forced to pay to the government.”

“But it seems to me,” said Mr. Reade, “that to cover all the different situations that must arise, these rules would have to be very extensive, would they not?”

“Oh, indeed they are. There are fifteen thousand pages of regulations.”

“And to apply and enforce all these regulations, you would need hundreds of clerks and

agents, would you not?"

"Actually, it takes scores of thousands," said the baron with some pride. "In fact, our Pancreatic Intensive Revenue Service has 107,000 employees this year."

"Why that's practically an army!" exclaimed Mr. Reade. "Wouldn't the people of the country fear this agency, and resent it. And wouldn't they always be trying to cheat it?"

"Well, there's quite a bit of that," answered the baron. "That's why we put people in jail, to try to stop the cheating. Last year, we sent over 2,500 people to prison for disobeying the tax laws."

"It seems incredible," said Mr. Reade, "that such a barbaric system could exist. But if you say it does, then I must accept your testimony. It just goes to show how adaptable human beings are. If they are determined enough, they can make any social arrangement work, even a highly offensive and burdensome one."

We disagree about the need for taxation

"But sir," said the baron, somewhat nettled, "how else can you possibly raise funds for public services? Why, one has to force people to give. They won't contribute just out of wanting to help the community. It's against human nature."

"Well then, Baron," said Mr. Reade, "you and your colleagues must not belong to the human race, for just a few moments ago, I observed you giving donations to the Voluntaria Cosmopolitan Society!"

The baron looked confused. "Well, that's different. Very different." He paused. "The. . . the welcome society is an activity we approve of - we can see its value. Naturally we want to support it. Taxation is necessary to support activities when people *don't* want to support them."

Phillipe spoke up. "But - begging your pardon, sir - why carry out an activity people don't believe in?"

"Because, because. . . ." The baron looked around. "Count Zinn, perhaps you can explain it to the boy."

"Yes, well," the count began boldly. He pressed his fingertips together. He spoke slowly and carefully. "There are certain things, certain services, which a decent society must have, but the people, being selfish, are unwilling to support."

"Begging your pardon, sir, but, like what?" asked Phillipe.

"Well, er, like parks, for example."

The boy looked at his father in puzzlement. "We have those in abundance," said Mr. Reade. "Some are donated by wealthy citizens, others have been created by voluntary associations for special purposes. In fact, you can see one of them from this window here, at the end of the street. That's a sculpture garden operated by the Clevelle Society."

"But just a moment," said Count Zinn. "Some people may contribute to the common good under your voluntary system, but surely not everybody does so?"

"That is correct," replied Mr. Reade. "There are always some who don't donate for one reason or another. For example, I'm pretty sure our next-door neighbor, Mr. Flint, did not contribute to the hanging baskets. He would probably say the baskets weren't quite right in some respect or another, but we all know he just likes to watch his pennies. If I were collecting money for some good cause, he would not be the first I would approach." Mrs. Reade and Phillipe joined him in laughing at what was obviously an understatement.

"Doesn't this make you angry?" replied Count Zinn. "Here you are helping make the town

look beautiful and your stingy neighbor does nothing. Don't you want to force him to contribute to the public good?"

"But if I did that, Count, I would be acting out of resentment," replied Mr. Reade. "Surely you're not saying that resentment is a sound basis for public policy?"

An awkward pause ensued, and Mrs. Reade wisely turned the conversation into other channels. "Customs differ, of course, and everyone's right in his own way, isn't that so, Baron? So, tell us, what are your plans for tomorrow?"

"Well," the baron replied, "we still face the problem of finding the equivalent of government here in Voluntaria."

"If there is one," Harry quickly put in.

The baron ignored the remark and continued. "Everywhere, education is a task of government, so perhaps we should look to this field. I think it very likely that we shall find that the agency behind education here, called by whatever name, is the government."

"If it's education you are interested in," said Mr. Reade, "then our daughter Genna is the one to show you about all that. She's preparing herself as a teacher, you see, and I'm sure she would be happy to take you to her school tomorrow."

"I'd love to see it," said the princess.

"Another thing government does," said the baron, "is care for the poor and needy. Mr. Reade, is there any agency that does this here in Voluntaria?"

"Oh, indeed, there are dozens. Perhaps the most important is a group known as Craftmasters. I'm sure they'd be happy to have you visit them."

"Very well," said the baron. "Count Zinn, why don't you and Count Harry pursue that subject tomorrow." The men exchanged wary glances, then nodded in acceptance of the assignment. "The Princess will look into education, and, for my part, I will see who really is behind the streets and public works. One way or another, we are going to find a government in Voluntaria!"

The Breakdown [and Replacement] of Government

By Harry Browne

[Can you imagine how a free society would work? Harry Browne says that isn't really the important question, given that "government doesn't work" and that government "is the source of most of society's ills." What does matter is that every person understand the coercive nature of government and that you maintain your own self-respect by distancing yourself as far from government as possible.] (Source: Harry Browne's SPECIAL REPORTS, Issue 164, pp. 8-12, December 16, 1993, and reprinted in The Voluntaryist, Whole No. 73, April 1995. Online at www.voluntaryist.com.)

How Much Government?

What, then, is the answer? How do you keep government reined in?

I don't believe you can. Limited government - the concept that government should perform certain, specified functions and no more - is a noble ideal. But I'm not aware of any instance in history when it succeeded. I think it is an impossibility.

When you empower government to perform the functions you believe are legitimate - keeping the peace, adjudicating disputes, protecting our shores, whatever - you empower it to carry out the desires of those with the most influence, and there's no way to stop it.

Can the Constitution restrain government? I've heard it said the Constitution is a perfect instrument if only the politicians would obey it. But if the Constitution can't stop politicians from violating it, how can it be perfect?

A Constitution's purpose is to define government's limited duties. The people hold a gun on the government and say to it, "We want you to do this much but no more." But then the people hand the gun to the government and expect it to live up to its promises. The truth is that a Constitution can only spell out good intentions.

But if government can't be contained, what's the answer? What kind of government *would* work?

It is said that Thomas Jefferson asserted, "That government is best which governs least." Henry David Thoreau took this thought to its logical conclusion:

I heartily accept the motto, "That government is best which governs least." ... Carried out, it finally amounts to this which I also believe, "That government is best which governs not at all;" and when men are prepared for it, that will be the kind of government which they will have.

By saying "when men are prepared for it," Thoreau wasn't thinking of some ideal time when humans have renounced avarice, violence, and dishonesty. I believe he meant that government would disappear when people realized that they don't need it - that it serves no useful purpose - that people can obtain much more efficiently on their own whatever government is supposed to provide.

Most people fear a world without government - never stopping to realize that their worst fears are already realized in the present system. They think we need government to protect us because people are greedy, destructive, and predatory - and so they allow greedy, destructive,

predatory people to govern their lives. The result is the mess we see around us. As Jefferson said, if man can't be trusted to govern himself, how can he be trusted to govern others?

Imagining A Free Society

But without government, how would we protect ourselves from bandits and predators? How would money be issued and circulated in a free society? How would we defend ourselves from foreign invaders?

I don't know the answers to these questions – although innovative, plausible, exciting alternatives to government have been advanced over the years.

Those alternatives serve only to show that a free society can provide whatever we need without government. They don't tell us what a free society *will* be. A free society isn't planned, it evolves from the wishes and talents of its members. So there's no way to know what system of protection, money-issuance, or road-building would win out in the free market. In fact, most likely there would be many systems from which each of us could choose for himself.

I may not know how a free society would work, but that doesn't mean it *wouldn't* work. I also don't know how computers will work in the year 2000. I know only that the best minds in that world will develop computers and software beyond my ability to imagine today. They will do this because they'll earn fortunes applying their genius to the needs of computer-users. I will benefit from their talents without knowing in advance what they'll develop.

And just because I can't visualize how some task would be accomplished in a free society doesn't mean such a task *couldn't* be accomplished. Today only a few people are developing free-market alternatives to government. What if the best minds in America could make fortunes providing personal protection, national defense, sound money, better schools, safer roads, and efficient mail delivery? The possibilities are far beyond my ability to imagine.

Suppose Federal Express and UPS were competing to deliver first-class mail instead of providing only courier services. Who knows how the whole concept of mail delivery would change and improve within a year or two?

Suppose Bill Gates of Microsoft could make his billions not by creating an operating system for computers, but by developing a system of neighborhood protection. We can't even imagine the possibilities that his genius for innovation and management would produce.

Suppose America's best entrepreneurs were competing to provide the best schooling, the safest and fastest roads, the most stable money, the best defense. Today the government preempts these fields - through prohibition, regulation, or subsidy. But once it became profitable for the world's best and freest minds to address these needs, we could enjoy excellence in protection, schooling, and purchasing power comparable to what we now get in telephones, computers, and fax machines.

How would these things operate? I have no idea, and it would be presumptuous to think that I knew what people would want and what geniuses would create. I know only that a market solution would provide what we need and desire - not what enhances the politicians and their allies.

Government Doesn't Work

But I'm straying from the point.

The issue isn't how a totally free society would work. It isn't really even whether it would

work.

What's important is that *government doesn't work*. Government is the source of most of society's ills. And giving it a new start won't help anything – because a system relying on coercion would revert to the monster we have today.

Government doesn't work. It can't deliver the mail on time. It can't issue a currency that retains a level purchasing power. It can't maintain the roads in a usable fashion, or keep them from being endlessly congested, or reduce a highway death rate that would brand the road managers as criminally negligent if the roads were privately owned. ...

Once we realize that government doesn't work, we will stop dreaming that we can solve this or that social problem by passing a law or by creating a new government program or by electing someone who will clean up government.

What Should You Do About It?

If you agree that government is destructive, what should you do about it?

You don't necessarily have to do anything. To quote Thoreau again, "I came into this world, not chiefly to make this a good place to live in, but to live in it, be it good or bad."

You may decide that life is too short and too important to sacrifice to the impossible task of changing the world. There's always so much you can do to improve your own life directly, while you have so little chance to turn the world around.

If you do enjoy the crusade, it's important to fight it with consistency and principle - not by acting as though coercion is sometimes good and sometimes bad. If people shouldn't be forced to subsidize farmers they shouldn't be forced to subsidize schools. If government should let people decide for themselves what they'll buy, it should let them decide what they'll read and see.

Realize that tinkering with coercion won't make it less destructive. Government isn't capable of solving our medical problems or building an information superhighway or creating a pristine environment, so modifying such programs won't make them workable. They are wrong, period. No matter how high-flown the intentions, they will fail - and they will steal wealth from hard-working citizens and destroy the lives of innocent people. To support them in any form is a mistake.

And if you hope to make others understand, you can do so only by focusing on the central issue - the coercion behind a program. It's wrong to force physicians to work under government direction, it's wrong to confiscate what people have earned honestly, it's wrong to try to achieve honorable ends by forcing people to help.

It's wrong because it violates every concept of justice in our culture, and because it can't possibly succeed. Good physicians won't work for the government, productive people will stop providing what we need when the confiscation becomes unbearable, and people will do everything possible to circumvent the edicts.

Always keep your eyes on the principle involved. A government agency isn't a mistake because it's wasteful, inefficient, or even corrupt; it's a mistake because it relies on coercion. A government program isn't bad because it's too big; it's bad because it exists.

Dealing With The Government

If you understand what government is, a few simple rules suggest themselves.

1. Don't count on government to achieve any stated goal - whether that be deficit reduction,

bringing peace to some region of the world, or better health care. Your future depends upon how you arrange your life, not on what government promises to do.

2. Don't waste your time trying to reform government. You can't make an agency of coercion be efficient or benevolent.

3. Don't try to get anything from it. You probably won't like what you get or the way it will make you feel about yourself.

4. Don't be awed by it. You're more intelligent than it is.

5. Don't confront it. You won't achieve anything. I doubt that the I.R.S. agent cares about your views on coercion.

6. Don't despair. The public's view of government has changed drastically over the last two decades. We may always be saddled with government, but people less and less see it as a benefactor - and more and more as the enemy it is.

As that trend continues, the government will have to use the stick more than the carrot - and that will accelerate even more the public's understanding of what government really is. It may be that people will always have to pay tribute to Caesar, but the day may come when they stop saluting as they do.

The breakdown of government may seem terrifying, but what we're seeing are the birth pangs of a new age - one that revolves around the exciting new technology and dreams of people, not government.

Self-Respect

Most of all, simply recognize the truth about government, and don't shame yourself by participating in follies and deceptions concerning government. It isn't necessary to nod your head in approval when someone says he doesn't begrudge taxes that help the poor, or that he's proud of what "our boys" accomplished in Iraq. Don't make yourself a party to other people's ignorance.

Neither is it necessary to voice your disagreement. It is necessary only that you not betray yourself with false words or gestures - that you not break faith with what you know. Your self-respect is far more important than catering to the misguided opinions of others.

Alexander Solzhenitsyn said, "The simple step of a courageous individual is not to take part in the falsehood. One word of truth outweighs the world."

One word of truth won't outweigh the world in creating public policy - or even public opinion. But truth does outweigh the world where it matters - with the people you respect, the people who think, with your own family and your closest friends.

And where it matters most of all - in your own heart.

EPILOGUE

Taxes

Author Unknown

Tax his land,
Tax his bed,
Tax the table,
At which he's fed.

Tax his tractor,
Tax his mule,
Teach him taxes
Are the rule.

Tax his work,
Tax his pay,
He works for
peanuts anyway!

Tax his cow,
Tax his goat,
Tax his pants,
Tax his coat.

Tax his ties,
Tax his shirt,
Tax his work,
Tax his dirt.

Tax his tobacco,
Tax his drink,
Tax him if he
Tries to think.

Tax his cigars,
Tax his beers,
If he cries
Tax his tears.

Tax his car,
Tax his gas,
Find other ways
To tax his ass.

Tax all he has
Then let him know
That you won't be done
Till he has no dough.

When he screams and hollers;
Then tax him some more,
Tax him till
He's good and sore.

Then tax his coffin,
Tax his grave,
Tax the sod in
Which he's laid...

Put these words
Upon his tomb,
'Taxes drove me
to my doom...'

When he's gone,
Do not relax,
Its time to apply
The inheritance tax.

Section VII

For Further Reading

The following entries may be helpful to those interested in pursuing this subject.

- Adams, Charles, *For Good and Evil: The Impact of Taxes on the Course of History*, Lanham, Madison Books, 1993. As the sub-title implies, this book is a history of taxation throughout the ages.
- Adams, Charles, "Slavery Reexamined," Parts I and II, *Freedom Daily*, January 2000, pp. 33-36; February 2000, pp. 29-32. This two-part essay surveys the history of tax slavery from its beginnings in ancient Rome. It is adapted from the second revised edition of *For Good and Evil* (1999).
- Andrews, Barbara, *Tax Resistance in American History*, Submitted in partial fulfillment of the requirements for the degree of Bachelor of Arts at Goddard College, September 14, 1976. This book-length dissertation is a masterful discussion of all aspects of tax resistance.
- Anonymous, "Why I Refuse To Be Numbered," *The Voluntarist*, Whole No. 116, 1st Quarter, 2003. This article describes the coercive nature of political government and shows how government identification and numbering assist in collecting taxes.
- Barr, Jeffrey R., "Render Unto Caesar: A Most Misunderstood New Testament Passage," Post on www.lewrockwell.com/orig11/barr-j1.1.1.html on March 17, 2010. "In sum, the pro-tax position of the Tribute Episode is not supportable historically, rhetorically, contextually, or within the confines of the Catholic Church's own understanding. As Dorothy Day is reputed to have said, "If we render unto God all the things that belong to God, there would be nothing left for Caesar." [from the author's Conclusion]
- Barnett, Randy, "Pursuing Justice in a Free Society," Parts I and II, 4 *Criminal Justice Ethics*, Summer/Fall 985, pp. 50-72, and 5 *Criminal Justice Ethics* Winter/Spring 1986, pp. 30-53. Excerpts reprinted in *The Voluntarist*, Whole No. 82, October 1996, and Whole No. 83, December 1996. This law review article is largely devoted to how judicial services would be provided in a libertarian society.
- Brock, Peter, *Pacifism in the United States: From the Colonial Era to the First World War*, Princeton: Princeton University Press, 1968. This volume is an excellent history of those who were against war and the taxes that made war possible.
- Chodorov, Frank, *The Income Tax/Root of All Evil*, New York: The Devin-Adair Company, 1954. While pointing out that the Sixteenth Amendment to the U.S. Constitution violates one's right to one's own property, and that the amendment embraces the call for the Communist Manifesto's graduated income tax, the author fails to note that other forms of taxation violate property rights, too.
- Hedemann, Ed and Benn, Ruth (eds.), *War Tax Resistance: A Guide to Withholding Your Support from the Military*, New York: War Resisters League, Fifth Edition, 2003. Two chapters are of special interest. "Personal Histories" and "Other Tax Resisters," describe people and philosophies that resist taxes for reasons other than the rejection of war.

- Herbert, Auberon and J. H. Levy, *Taxation and Anarchism*, London: The Personal Rights Association, 1912. Available on Liberty Fund's website, *The Online Library of Liberty* (OLL), at oll.libertyfund.org. This book presents a series of debates between a defender of "voluntary" taxation and "limited" government (the latter believing that collecting taxes is a necessary and legitimate function of proper government).
- Hoiles, R. C., "Moral Ideas Tax Supported Schools Cannot Teach," *Santa Ana Register*, March 14, 1947. Reprinted *Register*, July 10, 1968, p. B6. Reprinted *The Voluntaryist*, Whole No. 109, 2nd Quarter 2001. This short article focuses on the fact that public schools are supported by taxation and therefore cannot teach about the immorality of taxation.
- Kaufman, Donald D., *The Tax Dilemma: Praying for Peace, Paying for War*, Scottsdale: Herald Press, 1978. This is a slim tax resistance manual with many philosophical insights, such as this one on page 42: "the two decisive powers of government with respect to war are the power to conscript and the power to tax." [quoting A. J. Muste]
- Pei, Mario, *Double-Speak in America*, New York: Hawthorn Books, Inc., 1973. Chapter 10, "Taxing Words," is an interesting semantic survey of the roots of our political language. For example, the Roman emperor's private treasury was entitled to all unclaimed estates and other property forfeited to the State. It was known as the *fiscus*. *Confiscation*, "a word that comes directly from *fiscus* ... means 'something taken into or made part of the *fiscus*'." [p.88]
- Pugsley, John, "The Case Against T-Bills and Other Thoughts On Theft," *The Voluntaryist*, Whole No. 28, October 1987. Reprinted in Carl Watner (editor), *I Must Speak Out*. From the statement "taxation is theft" comes the conclusion that the purchaser of government securities is an accomplice in the criminal activities of government.
- Rose, Larken, *The Most Dangerous Superstition*, Huntingdon Valley: Iron Web Publications, 2011. Many people "believe" they have an obligation to support their government, pay taxes, and obey "authority." The institution of government must have this legitimacy and cooperation in order to survive.
- Rothbard, Murray N., *Power and Market*, Menlo Park: The Institute for Human Studies, 1970 (Second Printing). See Chapter 4 – "Binary Intervention: Taxation," Section d. – "Voluntary Contributions to Government." Available online at www.mises.org. Rothbard presents his critique of "voluntary" taxation.
- _____, "Society Without A State," *The Libertarian Forum*, Volume 7, No. 1, January 1975. Online at <http://mises.org/daily/2429>. This is an excellent survey of the pros and cons of a stateless society.
- Seligman, Edwin R. A., "The Development of Taxation," Chapter 1 of *Essays in Taxation*, New York: The Macmillan Company, 1931 (Tenth edition), pp. 1-18. A statist's interpretation of the evolution of compulsory taxation, with an etymological perspective at pp. 5-6.
- Sparks, John C., "Yielding to Temptation," *The Freeman*, July 1974, pp. 436-438. The author notes that government-created inflation of the money supply is akin to the robbery of taxation.
- Shively, Charles (ed.), *The Collected Works of Lysander Spooner*, Weston: M & S Press, 1971 in six volumes. Of special interest in Volume I are Spooner's *No Treason, No. I* (1867); *No Treason, No. II. The Constitution* (1867); and *No Treason No. VI. The Constitution of No Authority* (1870). In Section III of the latter, Spooner notes: "The fact is that the government, like a highwayman, says to a man: *Your money or your life*. And many, if not most, taxes are paid under the compulsion of that threat. The government does not, indeed,

waylay a man in a lonely place, spring upon him from the road side, and, holding a pistol to his head, proceed to rifle his pockets. But the robbery is none the less a robbery on that account; and it is far more dastardly and shameful.”

Tame, Chris, “Taxation Is Theft,” Political Notes No. 44 published by Libertarian Alliance, London, England, 1989. Available in pdf format on the worldwide web. This basic presentation makes two interesting points. First, the author writes that it is “not the needy who do the taxing; it is the state. And it is the state and the powerful groups which support it who profit from taxation.” Second, he observes that taxation is “identical to so many other state interventions in the economy allegedly designed to help the poor – [but which] actually do the reverse.”

Thoreau, Henry David, “Resistance to Civil Government,” *Aesthetic Papers*, edited by Elizabeth P. Peabody, New York: G. P. Putnam, 1849, pp. 189-211. Published as “Civil Disobedience” in 1866. This classic essay influenced both Leo Tolstoy and Mahatma Gandhi.

Tilly, Charles, “War Making and State Making as Organized Crime,” in Peter B. Evans, Dietrich Rueschemeyer, and Theda Skocpol (editors), *Bringing the State Back In*, New York: Cambridge University Press, 1985, pp. 169-191. Excerpts reprinted in *The Voluntarist*, Whole No. 44, June 1990. Tilly notes that “Preparation for war [and collecting the necessary taxes] has been the great state-building activity. The process has been going on more or less continually for at least five hundred years.” [p. 74].

Tolstoy, Lev, “On Taxes,” from *The Wisdom of Children* in *Father Sergius, The Wisdom of Children, Miscellaneous Stories*, New York: Colonial Press, 1912, pp. 106-108. This conversation between a child and tax collector pits the child’s innocence against the State.

_____ “What Should Each Man Do?” from *The Slavery of Our Times* in *Patriotism, Slavery of Our Times, General Articles*, New York: Carlton House, 1928, Chapter XV, pp. 373-381. The great Christian anarchist concludes that men should cease supporting the State.

Watner, Carl, “A Moral Challenge,” *The Voluntarist*, Whole No. 138, 3rd Quarter 2008. How should advocates of government comply with the commandment, “Thou shall not steal”?

_____ (editor), *A Voluntary Political Government: Letters from Charles Lane*, St. Paul: Michael E. Coughlin, Publisher, 1982. Charles Lane (1800-1870), abolitionist and friend of Thoreau, was arrested in 1843 for failure to pay his poll tax.

_____ “An Open Letter on Global Ethics,” *The Voluntarist*, Whole No. 147, 4th Quarter 2010. This letter notes the universality of the moral commandment not to steal.

_____ “Are Taxes Theft? – Correspondence to The Honorable Clarence Thomas,” *The Voluntarist*, Whole No. 141, 2nd Quarter 2009. This letter observes that Justice Thomas’ grandfather taught his grandson that “the idea of someone coming and exacting from us what we had worked for” was an offensive idea.

_____ “‘For Conscience’s Sake’: Voluntaryism and Religious Freedom,” *The Voluntarist*, Whole No. 55, April 1992. Reprinted in *I Must Speak Out*. This article focuses on the fact that at one time state-supported religious institutions were considered a necessary part of society. Nonetheless, when that state-support was withdrawn, mankind survived.

_____ “Highway Tax vs. Poll Tax: Some Thoreau Tax Trivia,” *The Voluntarist*, Whole No. 71, December 1994. This is a detailed discussion of Thoreau’s tax resistance.

_____ (editor), *Homeschooling A Hope for America*, Gramling: The Voluntarists, 2010. This anthology draws together articles from *The Voluntarist* that deal with education.

_____ (editor), *I Must Speak Out: The Best of The Voluntarist, 1982-1999*, San Francisco: Fox & Wilkes, 1999. The title of this anthology “speaks” for itself.

_____ “If You Have a Tool, You’ll Probably Use It: On the Evolution of Tax-Supported Schools in Certain Parts of the United States,” *The Voluntaryist*, Whole No. 146, 3rd Quarter 2010. This article is an in-depth discussion of how tax-supported schools evolved in the South.

_____ “Is ‘Taxation Is Theft’ A Seditious Statement? – A Short History of Government Criticism in the Early United States,” *The Voluntaryist*, Whole No. 86, June 1997. This article deals with the early Alien and Sedition laws and shows how they have been applied to critics of the American government. Excerpts appear in this anthology.

_____ “Moral Challenge II,” *The Voluntaryist*, Whole No. 141, 2nd Quarter 2009. This article is a follow-up to an earlier one explaining that taxation violates the commandment not to steal.

_____ “On Keeping Your Own: Taxation is Theft!” *The Voluntaryist*, Whole No. 86, June 1997. Is “not paying taxes” stealing from the government, or is it simply keeping what rightfully belongs to you?

_____ “‘Sweat Them At Law With Their Own Money’: Forfeitures and Taxes in American History,” *The Voluntaryist*, Whole No. 72, February 1995. Taxes and confiscation of property on which taxes have not been paid have been part of the American government since before the adoption of the federal constitution in 1789.

_____ “‘Voluntary’ Contributions to the National Treasury: Where Does One Draw the Line?” *The Voluntaryist*, Whole No. 46, October 1990. Conscientious objectors to taxation must decide how much, if any, money they will pay to the government.

Quotes About Taxation

1. A Mexican bandit was once reported as saying that if one wished to get ahead in the “stealing” business, the first thing one should do was to steal yourself a government; then you could steal yourself anything else you wanted legally. – Unknown

2. Set aside justice, then, and what are kingdoms but great bands of robbers? For what are bands of robbers but little kingdoms? The band itself is made up of men; it is ruled by the authority of a leader; it is knit together by the pact of a confederacy; and the booty is divided by an agreed upon rule. And if those robbers grow strong enough to maintain forts, build habitations, possess cities, and conquer adjoining nations, then their band is no longer called a robber gang, but graced with the name of a kingdom, not because it has abandoned plundering, but rather because it does so with impunity. Elegant and excellent was that pirate’s answer to Alexander the Great, who captured him. For when the King asked the man what he meant by molesting peaceful ships at sea, he replied with bold pride: “How dare you molest the whole earth? Because I do it with a little ship, I am called a robber and pirate; while you do it with a great fleet and navy and are called Emperor.”

- St. Augustine, *The City of God* (413-426 A.D.), Book IV, Chapter IV.

3. Once we assuage our conscience by calling something a ‘necessary evil,’ it begins to look more and more necessary and less and less evil.

- Sydney J. Harris

4. [T]o argue that a tax-collecting government can legitimately protect its citizens against aggression is to contradict oneself, since such an entity *starts off* the entire process doing the very *opposite of* protecting those under its control. The government, by its very essence, does two things to its citizens incompatible with this claim. First, it *forces* the citizenry to enroll in its “defense” activities, and second it *prohibits* others who wish to offer protection to clients in “its” geographical area from making such contracts with them. First and most basic [the government police, themselves, engage in criminal behavior; for] ... the revenues raised to pay their very salaries and to purchase their uniforms, vehicles, weapons, etc., are based on *compulsion*. To wit, they engage in the very action *against* which they are sworn to protect their “customers.” It is hard to imagine a more blatantly self-contradictory system.

- Walter Block in Hans-Hermann Hoppe (ed.), *The Myth of National Defense* (2003), pp. 304-305 and 322.

5. There was a strong prejudice against taxation in medieval Europe, but the crusades could not be supported without taxes. By the end of the twelfth century the pope was encouraging the kings of France and England to tax their subjects for the expenses of the Third Crusade. A little later, Innocent III imposed a tax on the clergy of Europe, and gave the proceeds to the crusade leaders.

These were important precedents. Taxation brought in more money than rulers could derive from any other source, especially when the clergy, who were exempt from almost all other services, were forced to contribute. The king of England almost immediately began to ask similar taxes for his own purposes and the king of France eventually followed his example. The transition was made easier by drawing an analogy between the crusade tax for the defense of Christendom and the royal tax for the defense of the realm. There were resistance and resentment; there were long periods when no taxes of any kind could be collected, but in the end the kings gained their point. By the end of the thirteenth century national taxation, based on the tax for the crusade, was firmly established in both France and England. Even more surprising, the Western kings succeeded in forcing the clergy to pay them the equivalent of the crusading tax to support their private wars. Pope Boniface VIII protested vehemently against this abuse in his famous bull, *Clerico Laicos*, but he was forced to back down by Edward I of England and Philip IV of France. In the end he admitted the clergy, like all other subjects, were bound to pay taxes for the defense of the kingdom in which they lived.

This growth of taxation laid the foundation of the modern national state. The power and the institution of the modern state are based on its ability to tax – on the fact that, in the last analysis, it can raise more money than any competing social group. And the acceptance of the principle that all subjects must pay taxes for the defense of the state, whatever their other loyalties and obligations, was a long step toward nationalism. It meant that the primary loyalty of all inhabitants of a kingdom must be to that kingdom, and that supranational or sub-national organizations were of less importance.

- Joseph Strayer, *Medieval Statecraft and the Perspectives of History* (1971), pp. 339-340.

6. Is it unrealistic to expect from people that they voluntarily contribute to worthwhile causes? We do it all the time when we give in church, or send a check to an organization we feel does a lot of good: so volunteering money is both realistic and normal all over the world. Often we get no benefit from it ourselves, other than feeling good for having done it. *Query: If government is a worthwhile cause, why does it have to force people to contribute?*

- John A. van Huizum in *The Voluntaryist*, Whole No. 108, p. 3.

7. Though we are accustomed to paying our taxes in money, the cost of taxes is not money. Long ago, the tax collector drove his cart around and gathered up the produce and commandeered the services required by government. People, under such circumstances, could measure the cost of their taxes by the things they were forced to give up. But ever since the State started collecting taxes in the form of money, the true nature of taxes has been obscured. The confusion can be cleared up if we realize that the original process has not changed. Governments must still take from people the things they need to feed, clothe, and shelter their workers, and to provide the tools used in their work. The only difference is that governments – instead of taking the goods and services directly from the taxpayer – now take part of the people's money, and by spending it, get the goods and services they need. Nothing has changed. The taxpayers can still measure the burden of taxation by looking at the goods and services they are unable to acquire, after their money has been taken from them.

- Carl Watner in *The Voluntaryist*, Whole No. 38, p. 2.

8. Every action and every agency of contemporary government must contribute to the fulfillment of its fundamental purpose, which is to maintain conquest. Conquest manifests itself in various forms of control, but in all these forms it is the common factor tying together into one system the behavior of courts and cops, sanitation workers and senators, bureaucrats and technocrats, generals and attorney generals, pressure groups and presidents.

- Theodore Lowi, *Incomplete Conquest* (1981), p. 13.

9. Stop asking the government for “free” goods and services, however desirable and necessary they may seem to be. They are not free. They are simply extracted from the hide of your neighbors – and can be extracted only by force. If you would not confront your neighbor and demand his money at the point of a gun to solve every new problem that may appear in your life, you should not allow the government to do it for you. ... This one insight understood, this one discipline acted upon and taught by millions of Americans to others could do more to further freedom in American life than any other.

- William E. Simon, *A Time for Truth* (1978), p. 237.

10. It is not only your right, but your most profound obligation as a human being, to judge for yourself what is right and wrong, and to act accordingly. But what if people claiming to be *authority* want to force you to do something contrary to what you deem to be right? Do you have an obligation to obey them, and ignore your own conscience? No. What if their threats are called *legislation*? It makes no difference.

You are always, at all times, in every situation, obligated to do what you deem right, no matter what so-called *government* and *authority* and *law* have to say about it. And when the tyrants and control freaks, authoritarian thugs and megalomaniacs, try to tell you that you are an evil, nasty, despicable criminal and traitor for daring to think for yourself, you have a right and duty to stand firm, and say, with confidence: You are not the boss of me!

- Larken Rose, “You’re Not the Boss of Me!” (July 4, 2009).

11. ... I do not believe that I or any other person has the right to *force* other men to be charitable. In other words, I am *not* against charity, but I *am* against the use of force. [Nor is it possible to *force* another to be charitable, since then what that person “gives” is no longer freely offered.]

- Robert Ringer, *Restoring the American Dream* (1979) p. 134.

12. The highwayman takes solely upon himself the responsibility, danger, and crime of his own act. He does not pretend that he has any rightful claim to your money, or that he intends to use it for your own benefit. He does not pretend to be anything but a robber. He has not acquired impudence enough to profess to be merely a “protector,” and that he takes men’s money against their will, merely to enable him to “protect” those infatuated travellers, who feel perfectly able to protect themselves, or do not appreciate his peculiar system of protection. He is too sensible a man to make such professions as these. Furthermore, having taken your money, he leaves you, as you wish him to do. He does not persist in following you on the road, against your will; assuming to be your rightful “sovereign,” on account of the “protection” he affords you. He does

not keep “protecting” you, by commanding you to bow down and serve him; by requiring you to do this, and forbidding you to do that; by robbing you of more money as often as he finds it for his interest or pleasure to do so; and by branding you as a rebel, a traitor, and an enemy to your country, and shooting you down without mercy, if you dispute his authority, or resist his demands. He is too much of a gentleman to be guilty of such impostures, and insults, and villainies as these. In short, he does not, in addition to robbing you, attempt to make you either his dupe or his slave.

- Lysander Spooner, *No Treason No. 6*, Sec. 3 (1870).

13. [G]overnment has built within it two fatal principles of impermissible aggression. First, it presumes to establish a compulsory monopoly of defense (police, courts, law) service over some given geographical area. So that individual property-owners who prefer to subscribe to another defense company within that area are not allowed to do so. Second, the ... government obtains its revenues by aggression – the robbery – of taxation, a compulsory levy on the inhabitants of the geographical area. All governments, however limited they may be otherwise, commit at least these two fundamental crimes against liberty and private property. And even if one were to advocate the first feature without the second, so as to have only voluntary contributions to government, the first aggressive and therefore criminal feature of government would remain.

- Murray Rothbard, “Yes,” *Reason Magazine*, May 1973, p. 19.

14. “The crucial sticking-point, the *pons asinorum* of political philosophy” is “*What distinguishes the edicts of the State from the commands of a bandit gang? ... Indeed, it would be a useful exercise for [everyone] to ponder this question: How can you define taxation in a way which make it different from robbery?*”

- Murray Rothbard, *For A New Liberty* (1973), Chapter 3, “The State,” p. 55.

15. OPM: sounds like *opium*; is equally addicting; stands for *other people’s money* – to which you have no right. It is not yours.

- Ned Netterville

16. Raised as a Catholic, I could not reconcile the concept of ending tax-supported welfare with Christ’s admonition to love our neighbors.

In considering this dilemma, I suddenly became aware of a pivotal point: although refusing to help others might not be very loving, pointing guns at our neighbors to force them to help those in need was even less so. Honoring our neighbor’s choice was more loving than the forcible alternative. If people needed helping, I should expend my energy to offer that help, rather than forcing others to provide it.

- Mary Ruwart, “Arriving At Libertarianism,” in Walter Block (compiler), *I Chose Liberty* (2010), p. 305.

17. When everyone is responsible no one is responsible. ... Sin seems to disappear whenever a

group of people can be made to share the responsibility for what would be a sin if an individual did it.

- Donald D. Kaufman, *The Tax Dilemma* (1978), pp 26-27).

18. The most basic and important lesson I learned while growing up in the store [the author's father was a pharmacist who operated his own drug store] was that you must cheat on your taxes to succeed or even survive in business, and that most everyone who could, did so. It all began when I realized we treated the front "cash" register different from the "back" cash register. After a little persistent questioning, my father said that we paid taxes on one, but not necessarily the other. He explained that if we paid taxes on every dollar of sales, we would barely break even, and that if we went out of business both we and our customers would be worse off. The meaning of this was clear to me and I understood its implications. This was not stealing. It was our money and if we gave it to the government they would just go and build more urban renewal [or spend it in ways different than those who paid it would have chosen]. Getting "let in on" the family business made my job even more enjoyable, and I would regularly divert sales to the tax-free register.

As I learned more about our operation, it seemed like everything we did violated some government rule or other, but none of the regulations – from recycling prescription bottles to the location and storage of cocaine – made sense. We never got caught and never got sued. I never heard a customer complain and we had plenty of happy long-term customers of all races and creeds.

- From a Friend of *The Voluntaryist*

19. Taxation is the root cause of war because without taxes there could be no wars.

- Ned Netterville

20. I have no other Notion of *Slavery, but being Bound by a Law to which I do not Consent. ...*

The Obligation of all Laws having the same Foundation, if *One Law* may be imposed *without Consent*, any *Other Law* whatever, may be Imposed on us *without our Consent*. This will naturally introduce *Taxing us without our Consent*; and this as necessarily destroys our *Property*. I have no other Notion of *Property*, but a *Power of Disposing my Goods as I please*, and not as another shall Command: Whatever another may *Rightfully* take from me *without my Consent*, I have certainly no *Property* in. To *Tax* me without Consent, is little better, if at all, than *downright Robbing me*. I am sure the Great Patriots of Liberty and Property, the Free People of *England*, cannot think of such a thing but with Abhorrence.

- William Molyneux, *The Case of Ireland's Being Bound By Acts of Parliament in England Stated*, Dublin: Rider and Harbin, 1725, p. 115, (originally published 1698).

21. Free Riders vs. Robbers

If there is truly a demand for government (and all the things that it provides - security, schools, roads, postal service, a standardized money system, infrastructure) - must people be forced to support it rather than voluntarily pay for what they want? Who or what forces people to support

shoe factories, farmers, grocery stores, the Audubon Society, or the March of Dimes campaign? If you say that there will be free riders, that people won't contribute – you might be right! Some people may be too lazy, dumb, greedy, or simply too obstinate to want to help out. But should they be forced to co-operate, even if they somehow benefit? Are there not other ways to influence their behavior – such as ostracism or refusing to insure them? Is unleashing violence and threatening them with jail the only way? Furthermore, if you choose some people to forcibly collect money, might they not be too lazy, dumb, greedy, or simply power hungry themselves? Might they not act as sinners, rather than saints when in positions of power? Are we better off having some not contribute to privately provided (public) services rather than risk the results of giving some the power to 'legally' steal from others?

Which would you rather see: a bunch of free riders or a State-sanctioned system of stealing?

Carl Watner

22. Can Something Be Both Voluntary and Coercive at the Same Time?

Statists cannot say that we “agree” to be taxed, and then say that taxation must be coercive. If we agree to taxation, the coercion is unnecessary – if we do not agree to taxation, then we are coerced against our will.

- Stefan Molyneux, *Practical Anarchy*, Part 2, Introduction: The Six Questions, Question 5.

23. As a young teenager all I wanted was to walk away from civilization and never look back. I once expressed this to my parents, who then said if I wanted to do that I would need a lot of money to buy land, and then would need a constant stream of money to pay 'property taxes.' I was astounded that you could be forced to keep paying for something which you had bought, but they assured me that if I didn't pay the tax my land would be taken from me. I knew this was nothing but theft, dressed up and made to look legitimate. It made me angry.

- Kent McManigal

24. Taxation of earnings from labor is on par with forced labor. ... Seizing the results of someone's labor is equivalent to seizing hours from him and directing him to carry on various activities. If people force you to do certain work, or unrewarded work, for a certain period of time, they decide what you are to do and what purposes your work is to serve apart from your decisions. This process whereby they take this decision from you makes them *part-owner* of you; it gives them a property right in you.

- Robert Nozick, *Anarchy, State, and Utopia* (1974), Chapter 7, pp. 169 and 172.