

THE STANDARD'S FINANCIAL SECTION

EXCESS PROFITS TAX SEEMS TO
BE IN GENERAL DISFAVOR

Present Methods of Taxation Threatens to Drain the Resources on Which the Entire Business Structure of the United States Depends—An Economic Tax Should be Substituted.

FIN—The excess profits tax seems to be in general disfavor among business men all over the continent and many suggestions have been made as to what should take its place as a means of raising the necessary money to meet the interest obligations of the country. In the United States it has been put forward that the best way to raise the money needed and at the same time do away with the obnoxious tax, would be to substitute a sales tax, which would not fall on any one class but on all in proportion as they were buyers.

The Blanche Review in this connection says:

A Destructive Tax System.

The present methods of taxation threaten to drain the resources on which the entire business structure of the United States depends, and while we hear many predictions that taxation will decrease, we must face the fact that for many years to come the requirements of our debts, including the amounts loaned to our government, as well as the high rates at which Government expenditures have been fixed, will call for a taxation of from four to five billion dollars per year.

To continue to raise this amount by excess profits taxes and heavy income taxes means the complete elimination, in our opinion, of the resources of the investors upon whom this country and its enterprises have been dependent during all these years, to furnish such new capital as commercial and financial developments required. Before the war there was an army of about 400,000 investors, small and large, who were completely dependent upon a varying amount of securities, running into the hundreds of millions. This army has now completely disappeared and many of these same investors, owing to the increased cost of living, with the heavy income taxes, are practically consuming a percentage of their capital to meet living expenses.

The fact that enterprise is handicapped by a heavy profits tax makes for ultra-conservation on the part of the speculative investor, who must pay out a large percentage of his profits, if any are made, but must stand 100 per cent. of his loss if his judgment is at fault.

An Economic Tax Should be Substituted.

There is only one way to escape this, and that is through a tax on sales, in which as well as any foreigner who may live within our shores, will pay equally toward the expenses of the Government and have his stake in the country.

Advantages of a Tax on Sales
The analyses appearing on the following pages show the tax of one per cent. on sales worked out for three of the important products of the country, and while this shows that the tax is duplicated several times during the progress of these commodities through business channels, the tax falls only once upon the same class of business men.

In the case of the loaf of bread, the ultimate purchasers do not have to pay more for their loaf, and the tax would be absorbed by the seller in the various movements which the wheat makes until it reaches the ultimate consumer. On beef, the maximum would be one cent per pound, and the same rates would apply to hog products.

The advantages of this tax would be that it would be equally paid by everybody in the country, and might lead, perhaps, to thrift, since those who wish to avoid paying taxes would only have to decrease their expenditures.

If any such amount can be raised as would appear probable, predicted on the figures submitted, all income taxes on incomes of \$5,000 or less would become unnecessary, and a nominal income tax on all other incomes would be sufficient. Today an income of \$5,000 pays between \$250 and \$160. Under the new tax, if it is expended in toto for the purchase of commodities, the income of \$5,000 would pay a tax of \$50, assuming that every article purchased has had the tax added and the consumer has to pay it. But on many articles the tax is so small that it is absorbed or paid by the seller out of his normal profits and not added to the purchase price.

This tax can only be consistently levied and collected if paid by the seller, and should be evidenced in the working out of the tax by stamps on receipts, where books are not kept, or by charges against turnover as shown by merchants' books, less any allowance for stamps given on receipts. It would be the simplest tax that could be collected, and there need never be any dispute as to the amounts of individual taxes as now arise in a multitude

of cases under the present tax laws. It will require a very much smaller staff to collect, and practically no expert service. It will materially reduce the expenses of the Government in collecting taxes and the yield can be very closely figured, and cannot materially shrink or increase by temporary developments in values or the volume of trade, since the turnover in the volume of the country's business rarely fluctuates more than 10 per cent. in a year.

A small tax, say one per cent. on sales, while it would produce in the aggregate an amount large enough to make it unnecessary to keep the excess profits tax in force, might be large enough even to reduce the surplus on income and would bear lightly upon the individual that its existence would be scarcely perceptible. It would be, in effect, a flat percentage of one per cent. against volume of business, to be paid monthly by every corporation, partnership, association or individual in business.

In the case of banks, brokers, jobbers or commission men, the percentage should apply on "Gross Income" before payment of operating expenses, rather than against gross volume of business handled.

The turnover in the United States for the year 1919 is estimated by competent financial authority at between 1,400 and 1,500 billions of dollars. These figures have been arrived at by using a method employed by Professor Irving Fisher. Mr. Fisher estimates the circulation of money and of checks, adds the two, and obtains a figure for the value of goods bought. His 1919 figures showed a total of 1,259 billions of dollars. The same method shows an approximation of 1,484 billions of dollars for 1919.

From this amount must be deducted the turnover on the various exchanges—grain, cotton, stock, the sale of securities, municipal corporation and others—but we do not think that these amount altogether to more than 500 billions of dollars. This would leave 1,000 billions of dollars to be taxed, but if we reduce this by half, if it should develop that duplication in the figures amount to any sum, the result would still raise 5 billions of dollars by this tax.

That is, a tax of one per cent. on sales of 500 billions of dollars would produce revenue of 5 billions of dollars a year.

Application of This Tax.

On Bread.

In estimating the effect on the price of a loaf of bread, the wheat leaves the producer; second, when it leaves the retail grocer or the baker. Prices and taxes would be as follows:

When it Leaves the Farmer.

One bushel of wheat. Price. Tax. would be sold for, say \$2.00 \$ 0.02

When it Leaves the Miller.

1 1/2 bushels of wheat to produce a barrel of flour, averaging \$12 per barrel, would make one bushel of wheat in flour, worth 2.57 0.0267

When it Leaves the Baker.

A barrel of flour makes from 260 to 270 loaves of bread. One bushel of wheat is two-thirds of a barrel of flour. This would make 60 loaves to a bushel of wheat. Figuring these 60 loaves at an average of 8c to 9c per loaf, price would be 5.10 0.510

This would make the total tax on all sales of a bushel of wheat to bread \$0.0977

This tax thus far—approximately 10c—is the total price to be added to the 60 loaves of bread on account of the one per cent. tax on sales produced from the farm to the consumer.

This total tax, if passed along, is so small, amounting to less than one-tenth of a cent per loaf, that it could not be added to the price per loaf to the consumer. It would probably be passed on by the miller and be paid by the baker; but would be such an infinitesimal reduction from his profits that he would be almost totally unaffected.

These calculations are based on only three sales, from farmer to consumer, from consumer to miller, and from miller to baker; but if one or two more sales of the wheat take place it would still leave

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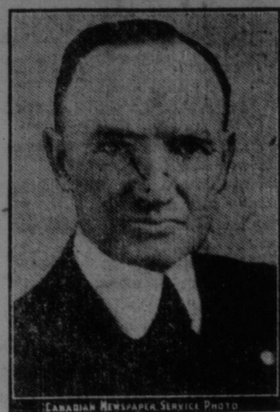
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THOS. H. MCCAULEY.

Thos. H. McCauley, for more than ten years manager of construction for the Calgary Municipal Railway, Calgary, Alta., who was recently appointed general manager of the New Brunswick Power Company, St. John, N. B.

Mr. McCauley was born in Peel County, Ontario, in 1872, and moved to Prince Arthur Landing, now Port Arthur, in 1880. He was a seaman and inspector for the Bell Telephone Company, Port Arthur, 1888-1891; the following ten years he was local manager for the Bell Company at Port Arthur and Earl William, and also superintendent of the Port Arthur Electric Light Street Railway during 1894-1909, and in charge of the reconstruction of these plants. He installed the Port Arthur municipal telephone system in 1902, and during the following seven years was general superintendent, electric railway, light, power and telephone, when Port Arthur and Earl William street railway was separated and operated by joint commission. In 1909 he went to Calgary, where he became superintendent of construction and operation of the Calgary Street Railway. In 1914, when war was declared, in order to overcome the shortage in labor, Mr. McCauley converted a number of cars into "one man" operation. The experiment was so successful that by 1917 all cars operated by the company were reconstructed and are now known as the McCauley type. He is the founder of Howness Amusement Park, Calgary's only summer resort.

EASTER FINERY AT FREDERICTON

Typical Easter Weather Brought Out Large Crowds for Church Services.

Special to The Standard.—Easter was observed with typical spring weather in Fredericton. Following showers and some heavy rain yesterday and last night, the day broke beautifully fine this morning with a warm sun but a rather cool breeze. There was a large attendance at the services in the various churches and high praise to the Lord was sung. The Easter collection at St. Dunstan's church was the largest in its history.

Mr. Howard Shaw has issued invitations for the marriage of her daughter, Irma Jean Helena, to John G. Brodwin, of Englewood, at Christ Church Cathedral, at 3 o'clock on Wednesday, April 14. A reception will be held afterwards at the A. and B. Clubhouse.

CHARGED WITH THEFT OF FOUR FEATHERS

In the police court Saturday morning Frank Doncet was charged with being under the influence of liquor, having liquor in his possession other than his private dwelling, and also stealing four feathers, valued at \$20, the property of Manchester Robertson Allison, Ltd. The feathers were in a case which was in a C. P. O. S. shed at West St. John, consigned to M. R. A. Ltd. Evidence was given by C. P. R. Inspector P. MacCormack, who made the arrest Friday night, and by C. P. R. Policeman Norman Clarke who noticed the case from which the plumes were found to be missing, broken open. A C. P. O. S. checker John Ellis, said he examined the case and found that one of the twenty-four cartons had but two plumes left of its original complement. The magistrate found Doncet guilty on all counts and sentenced him to six months in the reformatory.

Pulp And Paper
Making Enterprises

New York and Montreal Capitalists Reported to be Organizing Company to Develop Series of Enterprises in Maritime Provinces.

A group of New York and Montreal capitalists are reported to be organizing a company to develop a series of important pulp and paper making enterprises for the Maritime Provinces, with New Brunswick as their principal field of operations. The new company will apparently be independent of the International Pulp and Paper Company, though it is believed that some of the interests identified with that concern which recently acquired the interests of the Van Horne estate in the Grand Falls and 122 square miles of timber land in these provinces, are connected with the new project. P. J. Dodge, president of the International Pulp and Paper Company, denied the other day that his company was contemplating raising \$10,000,000 to develop new enterprises. A Montreal firm, the Howard Smith-Paper Company, has recently acquired the two pulp mills on the Miramichi river.

It is reported that the demand for paper is now nearly 1,000 tons a day greater than the supply, and pulp and paper enterprises are a strong attraction for capital.

FURNALS.

Fredericton, April 4.—The funeral of the late Hugh J. Alward, whose remains were brought to his former home here from Halifax, where he was a member of St. Mark's Lodge No. 38, took place this afternoon from the residence of his mother, Mrs. Alward, Saunders street, under Masonic auspices. Hiram Lodge, No. 6, P. and A. M., attended, there being a large turnout with the Fredericton Masonic burial service was used at a rural cemetery, where interment was made.

The funeral of Mrs. Armstrong B. Clifford took place Saturday afternoon from her late residence, 140 Mecklenburg street. Service was conducted under the direction of the brethren, and interment was made in Fernhill.

The funeral of Mrs. Thomas Beaulieu took place Saturday afternoon from the residence of her daughter, Mrs. James O'Brien, 84 Forest street, to the cathedral, where service was conducted by Rev. Simon Oram. Interment was made in the new Catholic cemetery. Relatives were pallbearers. Many beautiful floral bouquets and many spiritual offerings were received.

The funeral of Mrs. Sara Haberfield took place Saturday afternoon from her late residence, 272 Brussels street. Service was conducted by Rev. P. S. Dowling and interment was made in Fernhill.

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