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THE INCOME TAX



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THE INCOME TAX

A STUDY OF THE HISTORY, THEORY,
AND PRACTICE OF

INCOME TAXATION
AT HOME AND ABROAD

BY

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*SECOND EDITION, REVISED AND ENLARGED
WITH A NEW CHAPTER*

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PREFACE

THE present volume was begun seventeen years ago. At the time of the discussion of the income tax which culminated in the law of 1894, when practically nothing had been written on the subject in this country, I undertook to make researches into the history of taxation in the American colonies and states which might throw light on the question. The results of some of these studies were published in 1894-5, and constitute the earlier chapters of Part II of the present work. I proposed at the time to continue these studies and to publish a book on the general subject. The income tax decisions of 1895, however, were at once recognized as putting a temporary quietus on any legislative programme, and I turned aside from the project until the time should seem more propitious. The renewed agitation looking toward a federal income tax which eventuated in the submission of the Sixteenth Amendment afforded this opportunity, and accordingly my earlier researches have been completed and brought up to date, with the results herewith presented. As it seems probable that we shall before long have an income tax in the United States, my chief object in writing this book has been to set the subject in a somewhat clearer light and to aid the legislator in constructing a workable scheme.

It may appear to some that too much attention has been paid to the historical side of the subject. It seemed to me, however, that the most important lesson to be learned from experience was the gradual transition in public sentiment from a position of uncompromising hostility to one of virtual acquiescence. Such a lesson, however, can be impressed only after a full and thorough presentation of the facts.

This, apart from the inherent interest of the matter, must be my excuse for attempting an exhaustive statement, not only of the legislation and of the parliamentary history, but also of the scientific as well as of the more ephemeral literature of the topic, in the most important countries from which we have a lesson to learn. In this investigation, especially so far as England is concerned, virtually no help was secured from any existing investigation, and I have therefore been compelled to make a pioneer study, with all its inevitable defects.

Some will no doubt take up this volume in the hope of securing a general survey of the question. To such readers it is suggested that the main outlines of the problem will be found in the Introduction and the Conclusion, and that they may do well to confine their attention to these portions of the work, referring to Parts I and II only in so far as they may be interested in securing a more detailed confirmation of the points there presented.

So much help has been afforded by friends, both at home and abroad, in scientific as well as in official circles, that it would be hopeless to attempt any record here of my indebtedness to individuals. I cannot, however, refrain from acknowledging a deep obligation to my colleague, Professor H. R. Mussey, and to my son, Eustace J. Seligman, for the invaluable assistance they have afforded in the dreary task of reading the proof.

EDWIN R. A. SELIGMAN.

COLUMBIA UNIVERSITY, NEW YORK,
January 10, 1911.

PREFACE TO THE SECOND EDITION

In the present edition a chapter has been added on the new Federal income tax, the chapter on the state income taxes has been rewritten so as to include a description of the Wisconsin income tax, and not a few additions and corrections have been made in the other chapters. The bibliography has also been enlarged.

E. R. A. S.

March, 1914.

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