

and scandals, instead of reducing taxes. What's a Congress for? We'd be better off without it. Very well. Let us drop Bill in a land that has no Congress to milk the taxpayer by fixed and painful contributions. We'll put him down in a country where the King selects his favorite ward boss—called a Farmer-General of Taxes—who either slips His Majesty a lump sum for the privilege, or blackmails on percentage. Anyhow, this Farmer-General has henchmen in every community with power to squeeze the subject as they see fit—and Bill becomes a fit subject for the squeeze. Here beginneth the first lesson. And the second lesson is like unto it, that Bill dares not open his mouth to holler when this Farmer-General tightens the screws. Kicking is a free American privilege but Bill is no longer in America, so he must swallow his wrath in silence. Meanwhile industrious understrappers of the Farmer-General turn him upside down and shake out his pockets, part of the plunder going to the King, and a fat balance enriching the collectors.

That was the frank and primitive procedure in those good old days—a system which operated splendidly for the Farmer-General. Yet even then there were grumblers who complained. In fact some of our grandfathers protested so effectively that they abolished the beautiful plan.

Again: Bill says that he doesn't mind our long-established taxes. Like old shoes they've almost stopped hurting. It's these new-fangled contraptions that he kicks against. Perfectly true. Progress introduces new problems. Job had plenty of worries, but sidestepping a Ford wasn't one of them. Up-to-date America has new taxes—for example, a tariff on Mah Jongg, a scheme beyond the imagination of Solomon. And Bill vociferously proclaims that no other d... government ever sprung such a multitude of inventions for revenue only. But suppose, in the country to which Bill went back, this Farmer-General has been lying awake at night studying up financial innovations to raise money, until a brilliant idea strikes him, and he orders his baliff to fetch Bill Grouch.

"Varlet Grouch," announces the Farmer-General, "hereafter you will pay me a rate of one dollar for each and every window in your house." Gee! That is something new. And Bill had to pay this distressing novelty which compelled the poor to build their shacks without windows, thereby escaping taxation. For they had tax dodgers in the good old days; and not all of them were millionaires.

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Or suppose, in the land where we dropped him, that Bill Grouch happened to become a fisherman and live upon a romantic shore. Cresting the crag above him stood a grim gray castle, for Bill was now in the middle of the good old days. Fishing for fun is lazy sport; but depending upon his catch for daily rations makes a fellow hustle. Bill had to get

up before day; and it was late at night before he dragged himself home again, tired out, wet and hungry, with his meager haul of fish. Already Bill was sore over the window tax, when the seigneur's steward comes in with a brand-new exaction which rubs Bill raw. For the steward informed Bill that out of each basket of fish he must send the finest and fattest, with his compliments, to my lord who lives in the castle.

"Why?" Bill asks. "He didn't catch 'em, did he? That fellow never wet a hook."

"No," answered the steward, "but my lord holds the feudal rights over all waters of this seigneury. Whoever takes fish must send the seigneur his share." And Bill couldn't help himself, for law was law in the good old days.

After this lesson Bill kept on learning more and more about taxation, for presently the Abbot rode along on his donkey and claimed every tenth sheaf that Bill produced in his scraggy patch of wheat.

This taxation game was played like poker in the South, where every few minutes they sprung some freak hand on Bill which beat whatever he happened to hold. Scarcely a day passed without its tax novelty. Being a salt water fisherman Bill's cottage overlooked the sea. One morning his baby was seized with convulsions, for babies had fits in the good old days. Mrs. Grouch rushed frantically to the shore, scooped up a bucket of water and started for home. But she never reached the cottage, because a customs officer—wearing red epaulets, gold braid and whiskers—arrested Mrs. Grouch and locked her in gaol for violating the excise laws. Vainly did the mother plead that she only meant to heat the water and bathe her child. "No," said the law of taxation; "you might heat this water too hot, perchance you might even boil it, and save a pinch of salt, thus defrauding our government of its legal dues on the salt monopoly."

Hot bath or no hot bath, however, the baby gets well, and his relieved parents take him in their flivver to visit Aunt Carolina, five miles away. Joyfully Bill gives her the gas, but as they attempt to pass the boundary of their own two-by-four municipality a revenue officer halts them. Speeding? No. The functionary only pokes an official yardstick into their tank, and jots down precisely how much gas they carry, then measures it again upon their return. So if Bill Grouch acquires a half pint of petrol in the next town, he must pay a village import duty.

And yet, being a patient payer of the serene old days, Bill kicks at none of these extortions, provided every other sucker pays the same. Until, one day, Bill just happens to catch on to a fact—his next door neighbor, Mr. Smith, pays no land tax, no fish tax, no window tax, no tax of any kind. Why? Because, forsooth, his neighbor's name begins with a "de." As a noble Mr. de Smith is exempt. Bill hates exemptions. Nobody named de Smith, or de Jones, or d'Anything pays taxes. Like poverty and

humble resignation, taxes are for the common herd. Although the nobles are the largest landholders and the richest people, every burden of administration must be born by the poor. And from those good old days, yea even down unto our own decadent times, come the mutterings of their discontent. During his foreign sojourn Mr. Biliou Q. Grouch might pick up a lot of dope on taxation, if he could only realize how people were robbed in the honest days of yore.

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Another flagrant outrage that Mr. Grouch observes in the headlines, and firmly believes, is our growing immorality in high places. Maybe so. It is quite possible to concede that every United States Senator and Big Bug is not secretly a Sir Galahad. Some fellow may wobble, and if he lets a foot slip the gleeful journalist prints pictures of his fair Banana Peel. These tattlings are nuts to Mr. Grouch who insists that such philandering frailties are getting worse.

But suppose we had dropped Bill, only a few years ago, at one of the erotic European Courts. Suppose we had smuggled Bill on the inside, to hear the boudoir intrigues, and then let Bill draw an American parallel? Like this: The President of these United States installs several dazzling ladies in the White House, and numerous other vamps in marble halls nearby. He surrounds himself with a dozen families of illegitimate children, left-handed Princes of the Blood, who must be given nobly remunerative jobs. So their proud father appoints them Collector of the Port of New York, Secretary of the Treasury, Admiral of the Navy, etc., while creating their mothers Duchess of Arlington, Marquise of Columbia, and Countess of Chevy Chase. Each lipstick lady with her Pekinese and each prince must have an expensive establishment, supporting swarms of satellites. Royalty, even the bar sinister brand, costs money, and bills for this magnificence our President nonchalantly passes on to his people. But suppose he did, as was uniformly done in those virtuous old days, wouldn't it be worth the price of admission to watch our Appropriations Committee, and hear the free-for-all debate in Congress?

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Or suppose that Bill Grouch had been set down in Russia during the reign of Catherine II, perhaps the greatest woman that ever wore a crown? Bill might be able to make some entertaining comparisons, if these United States should then be ruled by a Lady President. For Bill's enlightenment let us assume the election of a Presidentess Catherine, who frankly abhors a double standard, and proves the courage of her convictions by placing lover after lover in most luxurious suites. Sweetly in the suite becomes the Man of the Hour, all-powerful while the flavor lasts. To him every Ambassador and Court official must kowtow. The Man of the Hour used to enjoy no end of perquisites and pre-

