

The Taxation of the Lique- Trade. By
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In previous works the authors have jointly treated of the social and political aspects of the liquor traffic, but in the present volume, in which the taxation of the publican is treated, the fiscal aspect of the problem is dealt with almost exclusively. The work is intended as a part of a comprehensive study of the taxation of the liquor trade, which is designed to include a historical and detailed examination of the liquor license duties and the beer and spirit duties. The data is not confined to Great Britain. In fact, the authors, by comparing the taxation of publicans in American States and cities with similar taxation in England show conclusively that the latter is not

only inadequate but anomalous. The average rate of license taxation in 122 towns of the United States having a population exceeding 30,000 is \$835, as against an average of \$175 charged in similar towns in Great Britain. If the comparison be made with particular States or certain geographical divisions, the difference in the standards of license taxation is even more pronounced; the average license duty in twenty-one New England cities, for example, being ten times the average rate of license duty in similar cities in the United Kingdom. Naturally, the revenue received from the taxation of the retail liquor traffic is much greater in this country than in Great Britain. In the 164 British towns having a population of 30,000 and upward, the proceeds from this source is approximately \$4,080,000, whereas in the 122 American towns of the same size it is \$36,975,000, or more than nine times as much. The authors emphasize the necessity of higher taxation of the retail liquor trade in Great Britain both upon fiscal and social grounds. The policy of limiting the number of public-houses for the retailing of liquor by the action of the community has resulted in creating a monopoly of the liquor traffic, and has increased enormously license values without a similar increase in the scale of taxation. The number of retail liquor places in Great Britain is less today than in 1880, tho the quantity of liquor sold is much greater. The authors hold that a high license, regulated according to the amount of business done, is a far better check to excessive drinking than an arbitrary limitation of the number of restaurants and drinking places. Excellent tables and diagrams thruout the book illustrate clearly the arguments presented by the authors.