

congratulated themselves on their adroitness in requiring a Mexican to pay the taxes of an American city.

Doubtless the tax would have oppressed Vasquez immensely had he known about it. But since the \$2.00 per bag was going forward regularly, Panza deemed the incident of no consequence and did not even bother to notify his employer, who therefore remained in complete innocence of the "burden" placed upon his shoulders. Therefore, everybody was happy.

Everybody, that is, except Tom Morgan, who asserted that those who ate the beans paid the tax.

He proposed that instead of taxing beans, shovel owners should be taxed to the full rental value of the shovels. This, he said, would get out of their heads all nonsense about creating wealth by inflating the value of shovels and soon everyone would be able to obtain a shovel and go to work. Then wages would again flow uninterruptedly into the men's pockets.

The shift of taxes from shovels to José Vasquez' beans produced two effects. The first was TAX RELIEF FOR SHOVELS. This produced an immediate increase in their value. The second was that beans became more costly and, therefore, harder to get. But it was necessary to obtain beans; and to get them it was necessary to work; to work it was necessary to use shovels. So men who had worked half-time or hung back in the hope that they would soon be able to procure shovels at reasonable prices, saw their resources dwindle as day by day they