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Marginal Notes

G.B. Shaw As A Tax Dodger

That insatiable comedian George Bernard Shaw is having a lot of fun just now with the Special Commissioners of the Income Tax, and all England is roaring at the show. These special commissioners were appointed, under the new Lloyd George budget, to collect what is called a supertax upon gross incomes. The ordinary English income tax, which is levied upon every pound of income above a certain minimum, is still being collected as usual, but, in addition, the harassed Briton is now mulcted in the supertax aforesaid. The special commissioners, apparently in obedience to the law, are levying that supertax, not upon the net income remaining after the ordinary tax has been paid, but upon each victim's gross income. In other words, an Englishman now has to pay taxes, not only upon the money he actually devotes to his own uses, but also upon the money he pays into the public treasury in income taxes. Against that absurd double taxation Shaw raises his clarion voice.

In addition, he protests loudly against a section of the law which provides that a wife's private income shall be considered a part of her husband's income and that he shall pay taxes upon it. Shaw himself is married to a very rich woman, but he protests that he is utterly unaware of her exact income, and that she, as a matter of principle, refuses to enlighten him. How is he to pay taxes upon her income, he demands, if he doesn't know the amount of that income? And what is he to do if she persists in her refusal to show him her bank book? Is she to be jailed for evading the law? Or is his wife to be jailed for refusing to make him privy to her personal bookkeeping?

In his letters to the unfortunate special commissioners Shaw calls upon them to find out for him how much his wife is worth. But he warns them that, if they get that information and hand it over to him, they will thereby lay themselves open to fine and imprisonment, not to mention a suit for damages, for the law distinctly provides that all returns made to them shall be kept secret. The return made by a husband is never disclosed to his wife, save with his consent, and Shaw argues that this enforced secrecy is a very good thing. There are plenty of cases, he argues, "in which a man, either from parsimony, or because he is spending a good deal of money on relatives, or on a clandestine establishment, or on sport, or in other ways which he conceals from his wife supplies her with much less money than she might reasonably demand if she knew the real extent of his resources. Even in the supertaxed class there exists the equivalent of the working man who earns 34 shillings or 38 shillings a week, but tells his wife that he gets only 23 shillings." It is necessary, in order that the homes of England may remain happy, says Shaw, that husbands retain this privilege of deceiving their wives. And by the same token, he argues that rich wives should have the same opportunity to deceive their husbands.

The poor special commissioners make floundering and unintelligible answers to all of these objections, and meanwhile Shaw pays no taxes upon his wife's income.

There is, it may be mentioned, one method, apparently overlooked by him, whereby he may obey the new law and so have done with his present pother. That law provides that a husband shall pay taxes upon his wife's income only so long as he lives with her. Let Shaw desert his wife and he will be no longer liable to imprisonment for failing to make a return of her income, for she will then, as a grass widow, have to make that return herself. But, perhaps, Shaw is in no mood to desert his wife. Such bold critics of marriage are often very domestic fellows at heart. And, besides, there is the fact to remember that Mrs. Shaw is rich. Shaw himself, according to his own account, is a poor man, pursuing "the precarious profession of play-writing." No doubt he will choose prison rather than self-support.

Louis Michel Is On Deck Again

The cognoscenti of Baltimore will be glad to hear that the Hon. Louis Michel, once the dean of local poets, is prospering vastly out in the state of Washington, whither he went three years ago. He is settled in Wenatchee, one of the thriving towns of those parts, and has established a profitable piano and phonograph business. His wife and two children are well, he is making money, he likes the country and he is happy. If only all poets were so fortunate!

Louis' poems are well remembered by Baltimoreans. He leaned toward a florid, copious style, and he wrote with equal fluency in English and German. Once he essayed a long poem in which the odd lines were in English and the even lines in German. Another time he wrote an interminable ode to Mr. Roosevelt under the title of "Our Country's Chief," and Frank C. Wachter took him to Washington and introduced him and it to its hero. Mr. Roosevelt found Louis a very interesting fellow and enjoyed a long talk with him. Later on, Louis devoted the leisure of several months to the composition of an epic called "Irma," in which the pitfalls and sorrows of a working girl in a large city were eloquently described.

Most of these poems were printed in the poet's weekly paper, *Der Deutsch-Amerikaner*, but others first appeared in the daily newspapers. Louis was an orator in those days, as well as a poet, and on one occasion he delivered a stump speech nearly four hours long. The Republican party got his services free. He would never take an honorarium, and for a long while he was even without a job. It was for this reason that he came to be known as "The Jobless Genius," a sobriquet which he always regarded with aversion. Finally, Bob Padgett made him a deputy sheriff, and he spent six months or so serving writs for $18 a week. Then his father died in Germany leaving him $7,000, and he laid aside the cares of public office.

When he went to Germany to get his money he carried half a dozen silk American flags with him, and the unsentimental German customs officials insisted upon charging him 38 cents duty on them. On his return he complained to the secretary of state at Washington, and for a time there threatened to be war between Germany and the United States, but in the end calmer counsels prevailed and Louis was induced to accept an apology and have done. Then he shook the dust of Baltimore from his feet and went West.

How he came to choose Wenatchee for his abiding place is not quite clear. All that is known is that he bobbed up there, after a while, as the proprietor of a moving-picture theatre. Soon he added a phonograph agency, and since then he has begun to sell pianos. So successful has he been in this new field that he has abandoned his moving-picture theatre and is now

devoting his whole time to musical instruments. He writes that he is thinking of building a large new store and that he has a fine job waiting for a good salesman.

"My good wife and my children," writes Louis, "are well. We are living an ideal life, a steady and unceasing honeymoon. My wife is inexpressibly good and an ideal little woman. My Emilie takes lessons on the piano and my David on the violin."

It seems a shame that one should bury his head in the western sand, but no doubt Louis will yet return. The divine afflatus tortures! Poetry ennobles within, and the more it bubbles up the more it demands release.

(Source: Iowa State University, Parks Media Center, Microfilm Collection)