

# Taxes can be used to guide us to safety



**John Sommer**  
Ideas and the Arts

Taxes have a lot to do with the kind of system they are supposed to support. For a long time a tax was the tribute you paid to a powerful leader towards his household or court. You got little in return but the painful knowledge that you were a subject to another person's wishes and whims.

Taxes were collected mafia style and the person appointed to collect the taxes was always somebody close to the ruler. Collecting taxes, and keeping a nice portion of them to yourself, invariably made you rich beyond the dreams of ordinary men and women. Since those days paying taxes has never been totally free of the odor of extortion. Many revolts and upheavals in history have had their starting point in what was conceived to be, at the time, unjust taxation, and the buying of votes through tax favors is part of almost every system that uses the vote as an instrument of change.

The great, boastful monuments of the past, temples, mausoleums, fortifications, waterworks, bridges, roads, palaces, you name it, have all been paid through taxes, either in coin or workhours. Attempts to avoid taxes always triggered the rage of rulers, unless you belonged to the favored few that could claim exemptions. Certain developments in the arts have their reason in taxation. Think of the grand patrician houses in the old cities of Europe, for instance. How often they look small from the street. The reason is that in the Middle Ages you paid tax on each window visible from the street. The huge reception rooms you might have had at the back of your property remained untaxed. The narrow, high houses in cities like Venice or Geneva or Augsburg or Lueneburg, that to the tourist look like the stylish designs of an eccentric architect, were in fact the result of taxation. Or take whole interiors that seem to be carved out of marble but are really wood

painted to look like marble: The artist's ingenious way out to avoid a luxury tax. Import taxes are, at times needed to let a native industry find its own feet, and the lowering of import taxes might have the effect that the native industry becomes more competitive. In short, taxes can be a tool that will move an industry or a whole country in a desired direction. Wrongly applied, they can lead to stagnation or overheating of the economy with surprising results. President Reagan's so-called tax reform, for instance, has made a debtors nation out of the United States with possible dire consequences for the whole world.

What taxes do we need in Canada to guide us safely into the 21st Century? I believe that everything that poses a danger to the environment can be phased out before the year 2000 through taxation. It's an old rule: When something becomes too expensive a less expensive alternative will be found: We suffocate in garbage? Make the producers of garbage pay tax for every additional bag or bin they want removed. Poisons and toxic wastes are destroying the eco system? Put a tax on everything that poisons or in any way threatens the life and well-being of this planet and everything that lives on it. Our enormous appetite for energy brings about what is called the "greenhouse effect," with disastrous results for mankind? Put a tax on all but benign forms of energy.

Yes, this would mean that all the things that have become so convenient and so dear to us would eventually go the way of the Dodo: plastic bags, weedkiller, throw-away diapers, air conditioners, lawn mowers, hot tubs, cars, air travel, junk mail, atomic waste, all these things would be declared dangerous and taxed accordingly. Taxation of this kind would open our eyes to how much our civilization has become a killer civilization in the pursuit of happiness. This realization might turn us around and we might start to value

all sorts of life again, not only our own.

Utopia? Maybe. But would anybody have believed 10 years

ago what is happening in eastern Europe? Granted, our prime minister is not quite up to Gorbachev, but neither are we saddled

with a top heavy system like Soviet Russia. We can change things from the bottom up here in Canada if we want to. Or can't we?



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