

EDITORIAL

## WELL FOR BORAH!

By DANIEL DE LEON

**S**ENATOR BORAH has “branded as an additional tax upon the consumer the proposed tax on corporations.”

It does not happen every day that the Socialist can applaud Senator Borah. Indeed, the thing has never happened before. It happens now. The above pronouncement of Borah’s deserves applause—’tis true: the tax on Corporations is an additional burden on the consumer.



WILLIAM E. BORAH (1865–1940)

What is a Corporation but a consumer, a voracious consumer. Corporations, that is to say, their leading stockholders, which includes the directors (dummy and otherwise) are just that—CONSUMERS, and nothing else. Some coarse people call them SPONGES. They mean the same thing. Some violent people call them PLUNDERERS. Also they have the same thing in mind. “Plunderers,” “sponges,” “consumers”—it all comes down to the same thing. They are terms that denote, not a difference in opinion, but only a difference in viewpoint.

The same as, according as one looks at a cow the animal will be pronounced a “milk yielder,” a “meat furnisher,” or a “deposit for vaccine,” so with stockholders of corporations. According to the angle of vision from which the worthy is contemplated he is either “plunderer,” “sponge,” or “consumer.” When defined from the quality he has of swallowing yet producing nothing, a corporation (that is, its owners) is a CONSUMER. True, all capitalists come under this head, seeing none produces, but all consume. Still there are degrees in consuming. Corporation stockholders consume in superlative degree. Hence to them pre-eminently belongs

the title. A tax upon them is a tax upon the CONSUMER; an additional tax upon them is an additional tax upon the CONSUMER.

The junior Senator of the sovereign State of Idaho, U.S.A., is not the lunkhead he looks—at least not quite.

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