

this year has been consumed by efforts to repeal the American estate tax, or as its opponents say, the death tax. The tax is no small matter, having accounted for \$25 billion in revenue in 2005. Could the Grim Reaper possibly be kept on hold to save on taxes? And could an estate tax repeal create an unpleasant surprise for the U.S. Treasury by slashing projected revenues during the final days of taxation?

As its ongoing American counterpart has already done, the Australian campaign to repeal the tax took years, according to Joshua Gans and Andrew Leigh, of the University of Melbourne and the Australian National University, respectively. About nine percent of Australian estates were large enough to owe the tax. On June 30, 1979, estates of \$1 million (Australian) or more paid 27.9 percent in taxes, with

EXCERPT

Best of Times

The economic situation during the past 20 years has been unprecedented in the history of the world. You will find no other 20-year period in which prices have been as stable—relatively speaking—in which there has been as little variability in price levels, in which inflation has been so well-controlled, and in which output has gone up as regularly. You hear all this talk about economic difficulties, when the fact is we are at the absolute peak of prosperity in the history of the world. Never before have so many people had as much as they do today.

—MILTON FRIEDMAN, Nobel Prize-winning economist, in *Imprimis* (July 2006)

lesser rates for some legacies greater than \$100,000. On July 1, the tax was zero. Death certificates showed that about five percent fewer people died during the tax's last week than during that period in previous years, and that the death rate rose a similar amount the next week. The researchers assumed

that everybody whose death was "postponed" from June to July would have been required to pay the tax.

"Over half of those who would have paid the estate tax in its last week of operation managed to avoid doing so," Gans and Leigh write.

Popular medical writing is full of anecdotes of patients who temporarily cheated death—staying alive for a festival, a wedding, or a birthday. Despite these examples, however, a huge scientific study of cancer victims from 1989 to 2000 found no evidence of any ability

to time one's death to stay alive for important holidays such as Thanksgiving or Christmas. Tax-averse Australians are apparently an exception to this finding. Even the super-rich, the authors write, cannot postpone death forever, but some may be able to stay alive long enough to avoid the estate tax.

SOCIETY

Cooking Up America

THE SOURCE: "Cuisine and National Identity in the Early Republic" by James E. McWilliams, in *Historically Speaking*, May–June, 2006.

THE FIRST CONSUMER REVOLUTION in America probably occurred around 1730, when the

settlers began to make real money and the British began to ship affordable luxuries to the colonies. High on the colonists' shopping lists were stoves, cooking tools, tables, chairs, and English cookbooks. State-of-the-art imported kitchen products

helped American cooks balance the culinary refinement they sought with the rustic provisions available in the New World.

Regional differences already had appeared. New England tilted toward Old Country tastes, using its farms to grow vegetables and fruit, to keep livestock for beef and dairy, and to cultivate as much English wheat, rye, and oats as the size of their family-based work force would allow.

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SOCIETY

The Lonelier Crowd

THE SOURCE: "Social Isolation in America: Changes in Core Discussion Networks Over Two Decades" by Miller McPherson, Lynn Smith-Lovin, and Matthew E. Brashears, and "Trends in Civic Association Activity in Four Democracies: The Special Case of Women in the United States" by Robert Andersen, James Curtis, and Edward Grabb, in *American Sociological Review*, June 2006.

The Deep South, by contrast, nearly abandoned traditional British fare, according to James E. McWilliams, an assistant professor of history at Texas State University, San Marcos. Growing rice with a labor force of slaves, southerners were much more likely to eat rice or peanuts along with local game and Native American and African-American crops such as Indian and Guinea corn.

A growing American hunger for rum and molasses from Barbados in the early 18th century spurred culinary cross-fertilization among the colonies. Ships that started out trading only rum and molasses began to carry foods. Okra appeared in Rhode Island, New England cod went to the middle colonies, Virginia ham was available in South Carolina.

As the Revolution approached, the culinary repertoire of the colonial cook was abruptly truncated not only by embargoes but by a sense that proper American food should be different from that of Europe, frugal and unpretentious rather than refined.

Patrick Henry once condemned Thomas Jefferson for his love of fine French food instead of "native victuals." Increasingly, the elevation of the simple American over the fancy European became a defining American feature in food as well as in manners, dress, and leisure pursuits. In the election campaign of 1840, William Henry Harrison delivered the coup de grâce to his opponent, President Martin Van Buren, by charging that Van Buren's tastes ran not to real American food, but to soup à la reine and pâté de foie gras.

WHEN IT COMES TIME TO let down their hair and talk, Americans have fewer people to confide in than they did just a generation ago. The number of people the average person would consider going to for advice fell from about three to two between 1985 and 2004. Almost half the population now says they can discuss important topics with only one other person or no one at all.

The greatest change has come in the decline in intimates outside the family circle. Twenty years ago, 80 percent of Americans who responded to the national General Social Survey had at least one confidante who was not a relative. By 2004, that number had fallen to 57 percent, according to sociologists Miller McPherson and Lynn Smith-Lovin, of the University of Arizona and Duke University, respectively, and Matthew E. Brashears, a Ph.D. candidate at Arizona. The number of people who depend totally on their spouse has doubled, to not quite 10 percent.

Better-educated and younger people have larger "discussion networks" than others. Women have slightly more confidantes, statisti-

cally, than men, and whites have more than nonwhites. Intimate friendships between neighbors and fellow participants in civic activities have declined the most.

The authors say that their research may have detected another trend. "Shifts in work, geographic, and recreational patterns" and increasing use of the Internet may be leading to the development of larger, less localized groups of friends than in the past, when strong, tightly interconnected networks were more the norm.

Similar social forces may be responsible for the purported decline in civic engagement in the United States. Sociologists Robert Andersen, James Curtis, and

Women have more confidantes than men, and whites more than nonwhites. Intimate friendships between neighbors and fellow civic participants have declined the most.

Edward Grabb, of, respectively, McMaster University, the University of Waterloo, and the University of Western Ontario, all in Canada, studied civic activity in the Netherlands, Great Britain, Canada, and the United States. They found a decline only in America—and, significantly, only among women. While the lessening of civic involvement in the United States has been blamed on television watching and the fading of the more selfless World War II