Privilege and the Politics of Taxation in Eighteenth-Century France offers a lucid new interpretation of the Ancien Régime and the origins of the French Revolution. It examines what was arguably the most ambitious project of the eighteenth-century French monarchy: the attempt to impose direct taxes on formerly tax-exempt privileged elites. Connecting the social history of the state to the study of political culture, Michael Kwass describes how the crown refashioned its institutions and ideology to impose new forms of taxation on the privileged. Drawing on impressive primary research from national and provincial archives, Michael Kwass demonstrates that the levy of these taxes, which struck elites with some force, not only altered the relationship between monarchy and social hierarchy, but also transformed political language and attitudes in the decades before the French Revolution. Privilege and the Politics of Taxation in Eighteenth-Century France sheds new light on French history during this crucial period.

MICHAEL KWASS is Assistant Professor of History at the University of Georgia.
PRIVILEGE AND THE POLITICS OF TAXATION IN EIGHTEENTH-CENTURY FRANCE
PRIVILEGE AND THE POLITICS OF TAXATION IN EIGHTEENTH-CENTURY FRANCE

LIBERTÉ, ÉGALITÉ, FISCALITÉ

MICHAEL KWASS

University of Georgia
For my parents
Contents

List of illustrations xi
List of figures xii
List of tables xiii
Acknowledgements xiv
List of abbreviations xvii

Introduction: why taxes?

PART ONE. REASSESSING PRIVILEGE

1 The economy of privilege and the challenge of universal taxation
   Stories of fiscal privilege 23
   Fiscal–military rivalry and the establishment of universal taxes 24
   Persuading the public: the crown’s own stories 33
   From courts and communities to administrators and individuals 38

2 A kingdom of taxpayers
   Universal taxation in the pays d’élections 47
   Universal taxation in the pays d’états 71
   Universal taxes on targeted privileged groups 95

PART TWO. THE POLITICS OF TAXATION AND THE LANGUAGE OF DISPUTE

3 Petitioning for “justice”: tax disputes in the administrative sphere
   Petitions and the clamor for justice 119
   Administrative justice 120

4 Taking “liberty” to the public: tax disputes in the institutional sphere
   139

155
x

Contents

The calm before the storm 158
Jansenists and taxpayers, 1760–1764 161
Maupeou and beyond, 1771–1782 194

5 Taxation, Enlightenment, and the printed word: debate in the literary sphere 213
The circulation of texts on the royal finances 214
The ideas and rhetoric of literature on taxation 222

PART THREE. FROM RESISTANCE TO REVOLUTION 253

6 Turning taxpayers into citizens: reform, revolution, and the birth of modern political representation 255
Provincial assemblies and the dawn of a “New Regime” 256
The call for estates and constitutional revolution 273
The empowerment of the Third Estate and social revolution 283
Revolution and the “active” citizen 303

Conclusion: liberté, égalité, fiscalité 311
Tocqueville and Habermas reconsidered 319

Select bibliography 324
Archival sources 324
Published primary sources 327
Secondary works 330

Index 342
Illustrations

(Reproduced by kind permission of the Bibliothèque Nationale)

5.1 Virtue rewarded  
6.1 Let’s hope that I will soon be done with this  
6.2 The past age  
6.3 I knew our turn would come  
6.4 The present time demands that each support the great Burden  
6.5 He would like to knock down that which sustains them

page 245  
286  
287  
288  
289  
290
# Figures

<table>
<thead>
<tr>
<th>Figure</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.1</td>
<td>The <em>capitation</em> paid by privileged and commoner in the generality of Caen</td>
<td>72</td>
</tr>
<tr>
<td>2.2</td>
<td>The <em>capitation</em> on the privileged in the generality of Caen</td>
<td>75</td>
</tr>
<tr>
<td>2.3</td>
<td>The <em>capitation</em> on the nobility in the generality of Caen</td>
<td>75</td>
</tr>
<tr>
<td>2.4</td>
<td>The <em>capitation</em> on officers of justice in the generality of Caen</td>
<td>78</td>
</tr>
<tr>
<td>2.5</td>
<td>The <em>capitation</em> on the bourgeoisie in the generality of Caen</td>
<td>82</td>
</tr>
<tr>
<td>2.6</td>
<td>The <em>capitation</em> and the <em>taille</em> on commoners in the generality of Caen</td>
<td>83</td>
</tr>
<tr>
<td>2.7</td>
<td>The <em>dixième</em> and <em>vingtième</em> in the generality of Caen</td>
<td>85</td>
</tr>
<tr>
<td>2.8</td>
<td>Taxes on Brittany</td>
<td>98</td>
</tr>
<tr>
<td>2.9</td>
<td>Taxes on Languedoc</td>
<td>98</td>
</tr>
<tr>
<td>2.10</td>
<td>The rolls of the <em>vingtième</em> in Languedoc in 1783</td>
<td>102</td>
</tr>
<tr>
<td>2.11</td>
<td>The <em>capitation</em> paid by the city of Paris in 1701</td>
<td>108</td>
</tr>
<tr>
<td>5.1</td>
<td>The number of texts on finance, 1695–1789</td>
<td>219</td>
</tr>
</tbody>
</table>
Tables

3.1 The *capitation* and the nobility: reductions and failures to pay  
3.2 The *capitation* and officers of justice: reductions and failures to pay  
3.3 The *capitation* and the *privilégiés*: reductions and failures to pay  
3.4 The *capitation* and the bourgeoisie: reductions and failures to pay
Acknowledgements

It is fitting that a book about new forms of taxation in eighteenth-century France should begin by recognizing the debts I incurred while producing it. My chief debt is to David Bien, who oversaw the dissertation on which the book is based. As my advisor at the University of Michigan, David generously shared his deep understanding of the Old Regime and offered just the right balance of encouragement and criticism at several points in my graduate education. As a teacher, he exhibited that rare combination of good humor and erudition that makes the study of history as enjoyable as it is meaningful. And, as an historian, he possesses a true sense of the craft, thinking through historical problems with care, imagination, and style. He, more than anyone, has shaped my understanding of what a scholar should be.

At Michigan I also had the good fortune to take seminars and discuss my work with William Sewell, Marvin Becker, Michael MacDonald, and Kenneth Lockridge. Michael MacDonald, Ken Lockridge, and Marvin Becker brought early modern culture to life and, in very different ways, forced me to think harder about the period's distinctive qualities. Each evoked a past that seemed distant and foreign and yet intriguingly accessible. Bill Sewell stimulated my interest in social and cultural theory and demonstrated the extent to which theory can enrich historical analysis; although it is not always obvious, much of the theory I began reading at Michigan underpins the structure of this book. I also thank Raymond Grew and Elizabeth Eisenstein and, beyond Michigan, Martin Wolfe, Hilton Root, and Michael McCahill, for teaching me enough about the writing of history to allow me to produce a book of my own.

I owe a debt of gratitude to my Ann Arbor friends who, by making graduate school fun, sustained me in this project. The music, meals, and conversation — did I mention the meals? — provided by
Acknowledgements

fellow members of the Hutchins Institute, Steve Soper, Tom Schrand, Jon Mogul, and Dennis Sweeney, lifted my spirits after long days of toiling over tax rolls. It was reassuring to belong to a group of historians-in-the-making who could throw a party (or a whiffleball) after a day spent thinking about the past. Jay Smith, as a more senior Bien student, showed me the ropes and happily shared his increasingly sophisticated vision of Old Regime France.

My two years of research in France were funded generously by a grant from the Fulbright-Hayes Foundation and a Bourse Chateaubriand from the French government. In Paris, I benefited from a seminar on the social history of the state led by Robert Descimon and Alain Guéry at the École des Hautes Études en Sciences Sociales. As a young scholar, it was both exciting and challenging to have the opportunity to participate, however modestly, in the intellectual life of that renowned institution. I also learned a great deal from numerous conversations with Richard Bonney and Joël Félix. Richard Bonney helped to make my first several months in the archives far more productive; routinely eating lunch at the counter of Le Petit Berri, we recounted the morning’s discoveries in the archives and discussed the gritty details of Old Regime finance and administration. I am grateful to Richard for sharing his expertise on the French state and its archives, and for providing guidance during a crucial stage in my research. Thanks as well to Joël Félix, who befriended me and initiated many thought-provoking discussions of eighteenth-century legal and financial institutions. My conversations with Richard and Joël allowed me to see the shape of my argument well before I started to write.

Thanks in part to a grant from the Rackham School of Graduate Studies of the University of Michigan and a Sarah Moss fellowship from the University of Georgia, I was able to take the time needed to digest the evidence I harvested in France. During that process, several colleagues read parts or all of my manuscript and offered much-needed advice. In Athens, David Schoenbrun and Joshua Cole were kind enough to suggest ways to improve my analysis of the tax data; I am grateful for their encouragement and their friendship. Beyond Athens, I owe special debts to three model colleagues – Gail Bossenga, Peter Jones, and Tom Kaiser – who graciously agreed to read the entire manuscript as I was revising it. I took their extensive comments to heart and have no doubt that their suggestions vastly improved this work. I hope they will recognize
some of their contributions in the pages that follow. The anonymous readers for Cambridge University Press were equally helpful in steering me away from dangerous errors and emboldening me to clarify parts of my argument.

The publishers of *The Journal of Modern History* and of *Crises, revolutions and self-sustained growth: Essays in European fiscal history, 1130–1830* kindly allowed me to use material published previously in different form. The Bibliothèque Nationale granted me permission to publish the illustrations that appear in chapters 5 and 6.

Finally, I pause to thank Laura Mason. My debt to her is unusual in that it takes so many forms. In her various roles as provider of personal support, tireless reader, peerless editor, and French historian extraordinaire, she has endured the production of this book like no other. Make no mistake about it: the exchange was not a fair one. In reading my work she may have learned more about Old Regime taxes than she cared to know, but I have become a better historian. Thanks.

This book is dedicated to my mother and father, Phoebe and George Kwass. They did more than simply ensure that I receive a good education. They offered warm encouragement, confidence, and enthusiasm, trusting me to use that education as I wished. They have shaped this book more than they probably know.
Abbreviations

AD Calvados  Archives Départementales du Calvados
AD Seine-Maritime Archives Départementales de la Seine-Maritime
AN  Archives Nationales
AN, AP  Archives Nationales, Archives Privées
Annales E.S.C.  Annales: Économies, sociétés, civilisations
AP  Archives parlementaires
BN  Bibliothèque Nationale
BN, JdF  Bibliothèque Nationale, Collection Joly de Fleury
BN, Ms. Fr.  Bibliothèque Nationale, Manuscrits français
BN, NAF  Bibliothèque Nationale, Nouvelles Acquisitions Françaises
FHS  French Historical Studies
JMH  Journal of Modern History
RHES  Revue d’histoire économique et sociale