# Contents

List of Contributors  page vii  
Acknowledgments  ix  
Foreword  xi  
Charles Tilly

1  The Thunder of History: The Origins and Development of the New Fiscal Sociology 1  
   Isaac William Martin, Ajay K. Mehrotra, and Monica Prasad

PART ONE. SOCIAL SOURCES OF TAXATION: AMERICAN TAX POLICY IN COMPARATIVE PERSPECTIVE

2  “The Unfair Advantage of the Few”: The New Deal Origins of “Soak the Rich” Taxation 29  
   Joseph J. Thorndike

3  What Americans Think of Taxes 48  
   Andrea Louise Campbell

4  Read Their Lips: Taxation and the Right-Wing Agenda 68  
   Fred Block

5  Making Taxes the Life of The Party 86  
   Christopher Howard

PART TWO. TAXPAYER CONSENT

   Evan S. Lieberman

7  The End of the Strong State?: On the Evolution of Japanese Tax Policy 119  
   Eisaku Ide and Sven Steinmo
Table of Contents

8 War and Taxation: When Does Patriotism Overcome the Free-Rider Impulse? 138
   Naomi Feldman and Joel Slemrod

9 Liberty, Democracy, and Capacity: Lessons from the Early American Tax Regimes 155
   Robin L. Einhorn

PART THREE. THE SOCIAL CONSEQUENCES OF TAXATION

10 Extraction and Democracy 173
   Charles Tilly

11 Improving Tax Administration in Contemporary African States: Lessons from History 183
   Edgar Kiser and Audrey Sacks

12 Adam Smith and the Search for an Ideal Tax System 201
   Beverly Moran

13 Where's the Sex in Fiscal Sociology?: Taxation and Gender in Comparative Perspective 216
   Edward McCaffery

14 The Shoup Mission to Japan: Two Political Economies Intersect 237
   W. Elliot Brownlee

   Epilogue: A Renaissance for Fiscal Sociology? 256
   John L. Campbell

References 267
Index 299