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978-0-521-03019-9 - Privilege and the Politics of Taxation in Eighteenth-Century France:
Liberte, Egalite, Fiscalite

Michael Kwass

Excerpt

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Taxation has long been associated with the outbreak of the French Revolution. Ever since revolutionaries wrested the power to tax from the monarchy in 1789, no other single issue has come to symbolize so vividly the twin evils of the Old Regime: despotism and privilege. As the president of the Constituent Assembly's committee on taxation, the duc de la Rochefoucauld, explained to his fellow deputies in August of 1790, "the vicious system of taxation under which France has groaned for so long" was the product of both "despotism," by which royal ministers callously violated the rights of the nation, and "privileges," which unjustly exempted certain subjects from taxes.¹ The committee was so repulsed by the system of taxation it was charged to dismantle that it not only recommended the creation of an entirely new tax system but suggested, in addition, that the very word for tax, *impôt*, "disappear from our language."²

Following the proposals of the committee, legislators scrapped much of the old tax system and created new taxes called "*contributions publiques*," a phrase that evoked the nation's newly constituted social contract, according to which all citizens were to possess political rights, be equal before the law, and make contributions to the state. In the address that introduced the Revolution's new tax system to the public, the Assembly proclaimed to every citizen that nothing less than "your political existence stems from the fact that each citizen, by the share that he gives in proportion to his income, obtains a useful share of all public services – services paid for by the like contributions that fellow citizens have pooled with his."³ These were not idle words. Between 1789 and 1791 the Assembly defined

¹ *AP*, XVIII, pp. 143–5, speech by Rochefoucauld, 18 August 1790.

² *AP*, XVIII, pp. 158–9, report of the comité de l'imposition, 18 August 1790.

³ Camille Bloch, ed., *Les contributions directes; instructions, recueil de textes et notes* (Paris, 1915), pp. 263–4.

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the rights of citizenship and built a system of political representation on the basis of taxation: the right to vote, eligibility for election, and the distribution of representatives to the nation's legislature were all determined in part by the payment of taxes.

The sheer noise level generated by the issue of taxation at the end of the Old Regime and the beginning of the Revolution has led generations of historians to believe that taxes were a primary cause of the Revolution. According to the most dramatic historical accounts, taxes became so oppressive under the Old Regime that the popular classes, unable to bear the burden, rose up to overthrow the old order and establish a new society based on freedom and equality. In stirring prose, the nineteenth-century republican Jules Michelet wrote that under the Old Regime "tax collection was nothing less than an organized war: it unleashed an army of 200,000 scavengers who weighed heavily on the soil. These locusts razed everything, sweeping the place clean. To squeeze revenue from a people thus devoured, it was necessary to impose cruel laws, a terrible penance, the galleys, the gallows, the wheel." To make matters worse, Michelet continued, the king "gave (or sold at great profit) exemptions from taxes ... Thus, the fisc worked against itself: as it increased the sum to be levied, it reduced the number of those who paid; the weight, bearing down on fewer shoulders, grew heavier and heavier." On the morning of the Revolution the wretched people of France, having received no relief from their supposed savior, the king, awoke like a hero to throw off the burdens of the past. Lest his readers misconstrue the true meaning of the Revolution, Michelet urged them to bear witness to the misery of the Old Regime: "Sensitive men who cry about the evils of the Revolution (with good reason undoubtedly), shed some tears also for the evils that incited it."⁴ In the twentieth century the economic historian Ernest Labrousse added statistical substance to Michelet's romantic evocation of the causes of the Revolution by claiming that taxes and seigniorial dues became more burdensome prior to the Revolution as the agricultural sector of the economy languished.⁵

Was fiscal oppression one of the "evils" that incited the Revolution? The question is plain enough and yet today, when the connections between social oppression (or social change in general)

⁴ Jules Michelet, *Histoire de la Révolution française* (repr., Paris, 1979), I, p. 86.

⁵ Ernest Labrousse, *La crise de l'économie française à la fin de l'ancien régime et au début de la Révolution* (Paris, 1944).

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and the origins of the Revolution are far from clear, it seems strangely out of place. In fact one could argue that the royal fisc was equally if not more brutal in the seventeenth century than it was in the eighteenth, as Michelet himself admitted, and that no such relation between a growing fiscal burden and the outbreak of revolution existed. But if this were the case, why was taxation a burning public issue in the decades before the Revolution? And if *non*-revolutionary tax revolts were as endemic to the Old Regime as royal bankruptcies, why had the issue of taxation come to be invested with special revolutionary meaning by 1789?

I pose these questions at a moment when the field of Old Regime and revolutionary France is undergoing dramatic change, change with which we need to be familiar if we are to understand why studying something as mundane as taxation might be of significance. In the past decade and a half, interpretations of the Old Regime, the Revolution, and the relationship between the two have converged on the concept of political culture. The term “political culture” arose from an effort to direct the historiography of eighteenth-century France away from what had become a stale debate between proponents of the classic social interpretation of the French Revolution, who contended that the Revolution was the product of long-term social and economic change, and Revisionists, who sought to discredit “the Marxist interpretation” by subjecting its assumptions to intense empirical scrutiny. This is not the place to rehash the story of the debate – it has been told well already⁶ – but suffice it to say that by the late 1970s the Revisionists were claiming victory. They had shattered a once oversimplified conception of “bourgeois revolution” by demonstrating with great skill that the Revolution was not the work of a coherent capitalist bourgeoisie, that many clergymen, nobles, lawyers, royal office-holders, and other nonbourgeois elites participated in making the Revolution, and that these groups shared with the bourgeoisie similar kinds of property and attitudes towards wealth. The mounting evidence on the structure of eighteenth-century society and the background of the revolutionary players themselves made it clear that class conflict could no longer provide a viable framework for understanding the roots and course of the Revolution. In 1979, the ardent Revisionist George Taylor proclaimed that “the class-struggle thesis of the French Revolution has

⁶ See William Doyle, *Origins of the French Revolution* (Oxford, 1980), part I.

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expired and is interred in the graveyard of lost paradigms assassinated by critical research.”⁷

Although dramatic at the time, Taylor’s words seem somewhat hollow in retrospect. The assassins to whom he refers, the practitioners of empirical social and economic historical research, had indeed deployed the weapons of their trade to slay the classic social interpretation, but they were unable to breathe life into a new, equally compelling theory. If the origins of the Revolution could not be traced to class conflict or the rise of a specific social group, the bourgeoisie, then who or what did cause the Revolution? While social, political, and institutional historians continued to grapple with this question, the most spectacular attempts to reconceptualize the origins of the Revolution were made by more philosophically minded intellectual and cultural historians such as François Furet, Keith Baker, and Roger Chartier, who cleared a vast domain of research by asserting that the political culture of the Old Regime created the intellectual conditions of revolution. Consider the recent statements of Baker and Chartier. Baker writes,

The conceptual space in which the Revolution was invented, the structure of meanings in relationship to which the quite disparate actions of 1789 took on a symbolic coherence and political force, was the creation of the old regime. If the revolutionaries came to a profound sense of the character of their actions and utterances as constituting a radical departure, that claim too was historically constituted (and rhetorically deployed) within an existing linguistic and symbolic field. The problem for the historian is to show how the revolutionary script was invented, taking on its power and its contradictions, from within the political culture of the absolute monarchy.

Chartier adds that searching for the origins of the Revolution is no longer a matter of determining “causes” but one of locating the conditions that made the Revolution “possible because it was conceivable.”⁸

Thus post-Revisionist historians replaced what was a relatively specific agent of change, the bourgeoisie, with a considerably more vague one: a new political imagination that manifested itself most vividly in the spread of subversive political discourse among various French subjects. Over the course of the eighteenth century, philo-

⁷ Quoted in Jack R. Censer, “The Coming of a New Interpretation of the French Revolution?” *Journal of Social History* 21 (Winter, 1987), p. 296.

⁸ Keith Baker, *Inventing the French Revolution: Essays on French Political Culture in the Eighteenth Century* (Cambridge, 1990), p. 4; Roger Chartier, *The Cultural Origins of the French Revolution*, trans. Lydia G. Cochrane (Durham, NC, 1991), p. 2.

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sophes, journalists, pamphleteers, magistrates, lawyers, ministers of state, and royal officials – nearly anyone with a public voice – increasingly used language that implicitly or explicitly criticized existing social structures and political practices and, in the most extreme cases, evoked the possibility of a new order. Words such as “citizen,” “liberty,” “despotism,” “nation,” and “public opinion” flowed easily from the quills and tongues of the literate, shifting the symbolic locus of power outward from king to civil society. By 1789 many members of the middling and upper ranks of society, whom we might expect to have been defenders of the established order, were prepared to redefine the political structure of the kingdom.

The question now facing historians is why. Why did royal subjects, especially those in positions of power, reconceive their political existence? Why did revolutionary mentalities and discourse develop within the confines of absolutism? Although the intellectual and cultural historians who recast the field have achieved great success in tracking the emergence of a new political culture and in deconstructing its linguistic and ideological features, they have been far less successful in explaining why and how that culture arose when it did. Most, like Chartier, eschew the very word “cause” and feel uncomfortable discussing “underlying” reasons for the dramatic changes in political culture that they have depicted, in part because the notion of an underlying causal explanation smacks of the determinism associated with the classic social interpretation of the Revolution. To say, however, that the Revolution was possible because its ideas became conceivable or its discourse speakable is to flirt with a circular logic disconnected from social experience.

It is one of the great ironies of current historiography, therefore, that post-Revisionists, in their effort to liberate political rhetoric and ideology from overbearing social referents, have drawn from two formidable thinkers who advanced rigorous sociological explanations for the cultural and ideological changes France experienced before the Revolution. Alexis de Tocqueville and Jürgen Habermas have been enlisted in the service of constructing a new interpretation of the Old Regime and Revolution, but scholars have stripped away the causal mechanisms that drive their work.

Since the publication of Furet’s tremendously influential book *Interpreting the French Revolution*, Tocqueville has become the figure-head for the history of prerevolutionary political culture. A nineteenth-century liberal notable, Tocqueville argued that the

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egalitarian ethos of the French Revolution did not spring anew from the revolutionaries – despite what the revolutionaries themselves believed – but was in fact the product of a long process of “administrative centralization” that occurred under the Old Regime. As the absolutist state swallowed up local institutions and crushed structures of decentralized aristocratic rule, it leveled and atomized society, making it seem as if all individuals were equal, if only in their subjugation to and dependence on a centralized royal administration. At the same time, Tocqueville explained, the monarchy created more and more social privileges to comfort nobles and others whom it had exiled from the world of political rule. The resentment engendered by the patently unjust spread of privilege, combined with the rise in the spirit of equality that came with a centralized state, was enough to undermine the stability of the Old Regime, but when men of letters with no political experience began filling their readers’ minds with utopian visions of a perfect society, and when the monarchy itself initiated a string of major reforms, the Old Regime finally gave way to revolution. It is worth emphasizing that the single driving force in this story was state centralization: state centralization created an impotent but privileged nobility; it encouraged a sense of equality among subjects of different social status; it deprived the intelligentsia of the political experience it needed to temper its naive and reckless ideas; and it exposed the public to the notion of thorough-going reform. In this way, Tocqueville emphasized, the central state cleared the way for French democracy at the expense of political liberty. The Revolution was merely the dramatic culmination of this long-term historical process.⁹

The only figure who has matched Tocqueville in providing historians with a broad, cogent, and adaptable sociological model is Habermas, who received lavish attention after the translations of a seminal work, *The Structural Transformation of the Public Sphere*, into French in 1978 and English in 1989.¹⁰ According to Habermas, a modern “public sphere” developed in Europe in the seventeenth and eighteenth centuries, creating an arena in which individuals rationally discussed matters of common interest and, for the first time in history, generated what people were beginning to call

⁹ Alexis de Tocqueville, *The Old Régime and the French Revolution*, trans. Stuart Gilbert (New York, 1955).

¹⁰ Jürgen Habermas, *The Structural Transformation of the Public Sphere: An Inquiry into a Category of Bourgeois Society*, trans. Thomas Burger (Cambridge, MA, 1989).

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“public opinion.” That opinion, in turn, was meant to guide the decision-making of rulers, including the supposedly absolute kings of France, who would now be held accountable for their actions before a critical and reasoning public. What produced this extraordinary public? Borrowing from Marx and Weber, Habermas argued that the two historical engines behind the formation of a politicized public sphere were the rise of commerce and the growth of a bureaucratic state, both of which became clearly discernible in the age of mercantilism. On the one hand, the ascendancy of trade gave rise to private family life while simultaneously fueling a “traffic in news” that would ultimately make news itself a commodity. Hence the specifically “bourgeois” origins of what would become a mature public sphere of urban salon-goers, newspaper readers, coffee-house conversationalists, and others making public use of their capacity to reason.

On the other hand, Habermas observed, “civil society came into existence as the corollary of a depersonalized state authority.” Rather than emerging on its own, a critical, politicized public was hailed into existence by a bureaucratizing state whose printed decrees addressed it and whose economic interventions provoked it into an awareness of itself as the state’s opponent. In the late seventeenth and eighteenth centuries, as European rulers made more and more “continuous administrative contact” with “capitalists” (literate merchants, bankers, entrepreneurs, and manufacturers who represented the public), “official interventions into the privatized household finally came to constitute the target of a developing critical sphere.” Only after suffering the intrusions of state mercantilist policy did a public of producers and consumers seize hold of the printing press, an instrument formerly monopolized by the state, to generate an oppositional, independent public opinion that in France ultimately destabilized absolutist society.¹¹

For Tocqueville, then, the rise of a centralized state generated the sensibilities and ideas that would lead to revolution; for Habermas the friction between a mercantilist state and a growing number of capitalists gave rise to a new political force, the public, which he believed achieved its full powers in France during the Revolution.

¹¹ Habermas, *Public Sphere*, pp. 19–24. Although Habermas believes that the French public sphere took a weaker literary form under the Old Regime and did not reach maturity until the Revolution, most historians agree that it had developed with some vigor by the middle of the eighteenth century and was therefore as much a cause of the Revolution as a result.

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Given the compelling nature of their theses, it is not altogether surprising that many of the historians who are redefining the field of eighteenth-century France in the aftermath of the Revisionist victory have turned to Tocqueville and Habermas.

What is curious and of particular relevance to the design of this study, however, is the uneven way in which current historical literature has drawn from these two thinkers. If we think about their arguments in terms of mechanisms of change and the effects of those mechanisms, historians have tended to concentrate on the effects side of the equation. This is most clear in the case of Habermas. Although most historians of political culture prefer to leave the thorny problems of state mercantilism and capitalist development aside, they have produced path-breaking research on the evolution of public opinion. It is now evident that the idea of public opinion became increasingly important over the eighteenth century and began to rival the monarchy as the symbolic center of political authority. Writers, lawyers, magistrates, and royal officials, who deferred rhetorically to “public opinion” in an effort to legitimize their political claims, encouraged the belief that the nation had a voice that deserved a role in government.¹² Moreover, some historians have gone beyond intellectual history, beyond the study of public opinion as a rhetorical device, to attempt to describe the actual content of public opinion itself.¹³ Listening to subjects detained by the Paris police for seditious speech, eavesdropping on conversations in salons, reading popular books and pamphlets, and reconstructing the legal profession’s engagement with the public, historians have painted a portrait of a vibrant public opinion colored by touches of Jansenism and Rousseauism, political libel and philosophical reflection, deep mistrust of ministerial authority and in some cases outright hostility to the king himself. Whatever its content, most agree that public opinion, as both an idea and a body of consciously shared attitudes, weakened the authority of the crown and encouraged new ways of conceptualizing the political order.

¹² For the notion of public opinion, see Baker, *Inventing*, pp. 167–99; Mona Ozouf, “L’opinion publique,” in *The Political Culture of the Old Regime*, ed. Keith Baker (Oxford, 1987), pp. 419–34; and Chartier, *Cultural Origins*, ch. 2. For the ways in which lawyers appealed to public opinion, see Sarah Maza, *Private Lives and Public Affairs: The Causes Célèbres of Prerevolutionary France* (Berkeley, CA, 1993); and David Bell, *Lawyers and Citizens: The Making of a Political Elite in Old Regime France* (Oxford, 1994).

¹³ See, for example, Arlette Farge, *Subversive Words: Public Opinion in Eighteenth-Century France*, trans. Rosemary Morris (University Park, PA, 1995).

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But we are already a long way from Habermas' emphasis on capitalism and the mercantilist state. What of Habermas' contention that the emergence of public opinion had discrete long-term causes? The question of economic growth, neglected by historians suspicious of the "bourgeois" origins of the public sphere, is now resurfacing in studies of consumer culture, but we are still unsure of how the central state's "official interventions into the privatized household" helped to shape public opinion. This book seeks to shed light on this important problem.

Attention to Tocqueville has also been somewhat distorted. Furet provided brilliant insights into the thought of Tocqueville but was not inclined to pursue archival research into processes of state formation and the sensibilities that resulted from them. Instead, Furet validated Tocqueville's thesis that state centralization "closed off the channels of communication between society and the State" and produced the dangerous "literary politics" of the Enlightenment in which utopian "abstract right" was substituted for more responsible "consideration of facts."¹⁴ Furet also added the ideas of Augustin Cochin to those of Tocqueville, arguing that, in addition to the prominent role played by men of letters, philosophical societies contributed to the genesis of revolutionary consciousness by virtue of their "democratic sociability." Such societies, which took the form of Masonic lodges, cafés, salons, and literary societies, not only introduced a significant degree of equality among their members, thus contradicting the steep social hierarchy that existed everywhere outside their doors, but were also drawn to the Rousseauian notion of an indivisible general will that was "patterned on the 'absolute' power of the monarch."¹⁵ All that was needed to ignite the explosive ideas emanating from philosophical societies and literary figures was the power vacuum of 1789. Once power was seen as vacant and accessible it was only a matter of time before the logic of Rousseauian discourse drove the Revolution to its radical and violent conclusions.

Furet's assertions have not gone unchallenged of course. It turns

¹⁴ François Furet, *Interpreting the French Revolution*, trans. Elborg Forster (Cambridge, 1981), pp. 36–8.

¹⁵ Furet, *Interpreting*, p. 38. Furet's ideas on philosophical societies and revolutionary sovereignty are developed, respectively, in Ran Halévi, *Les loges maçonniques dans la France d'Ancien Régime aux origines de la sociabilité démocratique* (Paris, 1984); and Marcel Gauchet, *La révolution des droits de l'homme* (Paris, 1989).

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out that men of letters were not altogether isolated from politics; new forms of sociability were not necessarily wedded to a Rousseauian idea of indivisible sovereignty; and the Revolution was not driven by the logic of ideology alone.¹⁶ But I raise Furet's argument to underscore the way in which he chose to direct his analysis toward the effects of absolutism without grounding that analysis in a reconsideration of the problem of state formation. Furet emphasized the indivisibility of royal sovereignty under the Old Regime to explain the successful reception of Rousseau's idea of an equally indivisible general will during the Revolution, but, unlike Tocqueville, he was interested neither in how the royal state worked in practice nor in how it left a particular mental imprint on the individuals who came into contact with it. It was at the level of daily life, Tocqueville insisted, that the state shaped the political mentalities of the French; the writings of men of letters (and, we may add, the attitudes of members of philosophical societies) only reinforced a state-induced predilection for reform and equality over liberty.

This is not to suggest that every *dix-huitièmiste* need systematically test the causal underpinnings of the arguments of Tocqueville and Habermas, nor do I mean to imply that all the answers are to be found in the work of these two thinkers. But in concentrating our attention on cultural, linguistic, or ideological phenomena without thoroughly investigating their social or political context, we risk making it appear as if those phenomena were self-generating. We also run the risk of losing much of the explanatory power that Marxist historians once wielded. Although the project of liberating politics and ideology from the straitjackets of class conflict and material interest – or rescuing them from the indifference of earlier generations of *Annalistes* – has undoubtedly enriched the field of prerevolutionary France, divorcing the history of political culture from social referents of all kinds makes it difficult to offer satisfying explanations for transformations in the meaning of political

¹⁶ The first criticism, made of Tocqueville but equally applicable to Furet, is discussed in Baker, *Inventing*, pp. 20–3. The fact that voluntary societies possessed Lockean, rather than Rousseauian, characteristics is demonstrated in Margaret Jacob, *Living the Enlightenment: Freemasonry and Politics in Eighteenth-Century Europe* (Oxford, 1991). And the thesis that social differences (if not class, then wealth and status) as well as political circumstance played important roles in the formation of revolutionary consciousness has been revived by Timothy Tackett, *Becoming a Revolutionary: The Deputies of the French National Assembly and the Emergence of a Revolutionary Culture (1789–1790)* (Princeton, NJ, 1996).