

Cambridge University Press

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

Michael Kwass

Frontmatter

[More information](#)

---

*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.

Cambridge University Press

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

Michael Kwass

Frontmatter

[More information](#)

---

PRIVILEGE AND THE POLITICS OF TAXATION  
IN EIGHTEENTH-CENTURY FRANCE

Cambridge University Press

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

Liberte, Egalite, Fiscalite

Michael Kwass

Frontmatter

[More information](#)

PRIVILEGE AND THE  
POLITICS OF TAXATION IN  
EIGHTEENTH-CENTURY  
FRANCE

*LIBERTÉ, ÉGALITÉ, FISCALITÉ*

MICHAEL KWASS

*University of Georgia*



Cambridge University Press

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

Michael Kwass

Frontmatter

[More information](#)

CAMBRIDGE UNIVERSITY PRESS

Cambridge, New York, Melbourne, Madrid, Cape Town, Singapore, São Paulo

Cambridge University Press

The Edinburgh Building, Cambridge CB2 2RU, UK

Published in the United States of America by Cambridge University Press, New York

[www.cambridge.org](http://www.cambridge.org)

Information on this title: [www.cambridge.org/9780521771498](http://www.cambridge.org/9780521771498)

© Michael Kwass 2000

This publication is in copyright. Subject to statutory exception and to the provisions of relevant collective licensing agreements, no reproduction of any part may take place without the written permission of Cambridge University Press.

First published 2000

This digitally printed first paperback version 2006

*A catalogue record for this publication is available from the British Library*

*Library of Congress Cataloguing in Publication data*

Kwass, Michael.

Privilege and the politics of taxation in eighteenth-century France:  
liberté, égalité, fiscalité / Michael Kwass.

p. cm.

Includes bibliographical references and index.

ISBN 0 521 77149 8 (hb)

1. Taxation – France – History – 18th century. 2. France – Politics and government – 18th century. 3. Privileges and immunities – France – History – 18th century.
4. Representative government and representation – France – History – 18th century.
5. Capital levy – France – History – 18th century. 6. Tax exemption – France – History – 18th century. 7. Elite (Social sciences) – France – 18th century.
8. Taxation – France – Caen – History – 18th century. I. Title.

HJ2646.K85 2000

336.2'00944'09033 – dc21 99–29135 CIP

ISBN-13 978-0-521-77149-8 hardback

ISBN-10 0-521-77149-8 hardback

ISBN-13 978-0-521-03019-9 paperback

ISBN-10 0-521-03019-6 paperback

Cambridge University Press

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

Michael Kwass

Frontmatter

[More information](#)

---

*For my parents*

Cambridge University Press

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

Michael Kwass

Frontmatter

[More information](#)*Contents*

<i>List of illustrations</i>	<i>page</i> xi
<i>List of figures</i>	xii
<i>List of tables</i>	xiii
<i>Acknowledgements</i>	xiv
<i>List of abbreviations</i>	xvii

Introduction: why taxes?	I
--------------------------	---

PART ONE. REASSESSING PRIVILEGE	21
---------------------------------	----

1 The economy of privilege and the challenge of universal taxation	23
Stories of fiscal privilege	24
Fiscal–military rivalry and the establishment of universal taxes	33
Persuading the public: the crown’s own stories	38
From courts and communities to administrators and individuals	47
2 A kingdom of taxpayers	62
Universal taxation in the <i>pays d’élections</i>	71
Universal taxation in the <i>pays d’états</i>	95
Universal taxes on targeted privileged groups	103

PART TWO. THE POLITICS OF TAXATION AND THE LANGUAGE OF DISPUTE	117
--	-----

3 Petitioning for “justice”: tax disputes in the administrative sphere	119
Petitions and the clamor for justice	120
Administrative justice	139
4 Taking “liberty” to the public: tax disputes in the institutional sphere	155

Cambridge University Press

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

Michael Kwass

Frontmatter

[More information](#)

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
	<b>PART THREE. FROM RESISTANCE TO REVOLUTION</b>	<b>253</b>
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
	<i>Select bibliography</i>	324
	Archival sources	324
	Published primary sources	327
	Secondary works	330
	<i>Index</i>	342

Cambridge University Press

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

Michael Kwass

Frontmatter

[More information](#)

---

## *Illustrations*

(Reproduced by kind permission of the Bibliothèque Nationale)

5.1	<i>Virtue rewarded</i>	page 245
6.1	<i>Let's hope that I will soon be done with this</i>	286
6.2	<i>The past age</i>	287
6.3	<i>I knew our turn would come</i>	288
6.4	<i>The present time demands that each support the great Burden</i>	289
6.5	<i>He would like to knock down that which sustains them</i>	290



Cambridge University Press

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

Michael Kwass

Frontmatter

[More information](#)*Figures*

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

Cambridge University Press

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

Michael Kwass

Frontmatter

[More information](#)*Tables*

3.1	The <i>capitation</i> and the nobility: reductions and failures to pay	143
3.2	The <i>capitation</i> and officers of justice: reductions and failures to pay	143
3.3	The <i>capitation</i> and the <i>privilégiés</i> : reductions and failures to pay	144
3.4	The <i>capitation</i> and the bourgeoisie: reductions and failures to pay	144

Cambridge University Press

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

Liberte, Egalite, Fiscalite

Michael Kwass

Frontmatter

[More information](#)

## *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

Cambridge University Press

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

Michael Kwass

Frontmatter

[More information](#)*Acknowledgements*

xv

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

Cambridge University Press

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

Liberte, Egalite, Fiscalite

Michael Kwass

Frontmatter

[More information](#)

xvi

*Acknowledgements*

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.

Cambridge University Press

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

Michael Kwass

Frontmatter

[More information](#)*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
<i>Annales E.S.C.</i>	<i>Annales: Economies, sociétés, civilisations</i>
<i>AP</i>	<i>Archives parlementaires</i>
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
<i>FHS</i>	<i>French Historical Studies</i>
<i>JMH</i>	<i>Journal of Modern History</i>
<i>RHES</i>	<i>Revue d'histoire économique et sociale</i>