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Michael Kwass, *Privilege and the Politics of Taxation in Eighteenth-Century France: Liberté, Égalité, Fiscalité*. Cambridge and New York: Cambridge University Press, 2000. xvi + 352 pp. Illustrations, figures, tables, notes, bibliography, and index. \$69.95 U.S. (hb). ISBN 0-521-77149-8.

Review by Judith Miller, Emory University.

Michael Kwass's first book presents a compelling study of the ways in which tax reform undermined the old regime and helped to create the republican political culture of the Revolution. The work should satisfy the more empirically minded, with its careful investigation of tax records in both national and department archives (in particular of the Calvados) and its fresh interrogation of well-known treatises and pamphlets, such as those of Mirabeau, Necker and Sieyès. Historians who have followed the literature on the French public sphere will find a lucid argument that fiscal debates generated or reshaped fundamental concepts such as "justice," "equality" and "national sovereignty" and thus played a critical role in pre-revolutionary transformations.

Given that it is a historical commonplace that royal finances, in particular the crown's growing deficits, helped to bring down the monarchy, one might ask what new insights Kwass contributes to the discussion. After all, an older scholarship identified the elements that have become stock material—with varying degrees of accuracy—in western civilization textbooks and our introductory classes. The tax exemptions of privileged groups blocked the flow of much-needed funds into royal coffers, for instance. The crown's unending cycles of warfare and costly loans only deepened the deficits, especially after the Seven Years' War.^[1] The glaring inequalities in taxation provoked a critique of the system of privilege that eventually led to Revolution itself. By May 1789, the Estates General, called to solve the royal bankruptcy, rapidly transformed itself into a National Assembly and undertook the creation of a constitutional monarchy. All in all, most historians have contented themselves that they knew enough about taxes. Fleeing the intimidating reams of numbers, they have rushed to the entertainments of theater and novels and the elevated debates of masonic lodges and salons in their search for the political imaginaries of the pre-revolution.

Thus, despite the general agreement that royal bankruptcies and the conflicts they stirred up were critical factors in the monarchy's spectacular demise, the question of taxation has been marginalized in recent discussions of the crisis of the old regime. Instead, this post-Revisionist work has emphasized the corrosive impact of the Crown's constitutional conflicts with its sovereign courts as early as the 1750s. The searing Maupeou coup dissolved some of those courts in 1771, deepening beliefs that the crown had chosen the path of despotism. Most exciting, however, has been that scholarship's identification of new forces at work. Focusing on ideology, that scholarship has shown that parliamentary and constitutional polemics incited an increasingly engaged public readership and generated the concepts of republicanism, such as "citizenship," the "nation," and the "general will." Most troubling according to this literature, however, is that such concepts were largely abstract. Easily subverted, precisely because they had developed outside grounded and quotidian administrative practices, and taking shape in sophisticated philosophical debates, those unstable concepts made the Revolution's radicalization both tragic and inevitable. Ideology, cut loose from any moorings in administrative experiences or social realities, became the pliable instrument of radicals, who invested the terms with increasingly disturbing and

intolerant meanings.^[2]

Kwass's treatment of tax reforms identifies new sources for the constitutional and republican rhetoric, allowing him to call into question fundamental elements of that paradigm. One of the more questionable tenets of the post-Revisionist work, according to Kwass, has been its tendency to sever ideology from lived experience and to situate the Revolution's origins largely within the political and philosophical imagination (p. 4). While recent work has presented a more nuanced vision, showing that "men of letters were not altogether isolated from politics.... and the Revolution was not driven by the logic of ideology alone" (p. 10), Kwass finds the prevailing explanations unsatisfactory. "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," Kwass explains, "they have been far less successful in explaining why and how that culture arose when it did" (p. 5).

Seeking a more satisfying answer, Kwass turns to fiscal reform. In particular, he looks at the monarchy's attempts to impose direct, universal taxation on the privileged. That approach allows him to connect the evolving experience and social incidence of taxation to the emerging discourse of the late old regime. He is interested in not only the levels of taxation, but more especially in how new taxes and procedure were understood by those who paid them. Kwass reveals the moments in which tax debates and the implementation of new fiscal practices yielded many of the core concepts of late eighteenth-century French political culture. In this effort, he provides an illuminating account of the moments in which the French reconceived of themselves as citizens and envisioned new relationships between the citizenry and the nascent representative state.

Kwass presents his story on three levels, moving from an analysis of the new levies, to the conflicts they engendered, and finally to their impact in the republic of letters. The book opens with an examination of the fundamental shifts that took place in royal taxation from the 1690s onward. In particular, he investigates the imposition of two important levies, those of the *capitation* and then the *dixièmes/vingtièmes* (a direct tax on income). Unlike the *taille*, which was assessed on commoners, and to which many French subjects could claim all manner of exemptions, these impositions "disregarded long-established customs of privilege and were based, in principle, on fiscal equality" (pp. 312-313). Even though commoners still contributed most heavily, the crown and its officials managed to recover significant and growing amounts from nobles and other formerly exempt groups. That was especially the case with the *dixièmes/vingtièmes*, a war-time tax that was repeatedly extended and converted and then doubled and tripled during the eighteenth century. By the eve of the Revolution, universal taxes in the form of the *capitation* and then the *dixièmes/vingtièmes*—as opposed to the *taille*—were contributing more than 60 per cent of the direct taxes recovered by the crown.

"To measure tax disputes in *livres* and *sols*, however, it to miss their most important dimension," Kwass cautions (p. 209). Beyond the question of the sums the royal treasury collected is the role that these innovations played in the erosion of absolutism and the monarchy's responsibility in that erosion. Certainly, the privileges on which the absolutist state was based were threatened by royal demands that nobles and other elites submit to the new taxes. That constituted an ideological shift that struck at the very core of the old regime's ideology. Significantly, a host of practices surrounding royal demands for new taxes irrevocably altered the relationship between the crown and its privileged subjects. First, these taxes fell on an individual, without the traditional mediation of a commune, court, or a corps. The irate taxpayer could only contest an assessment directly with the crown and its emissaries. Second, important instruments in tax reform were the income verifications that rendered the privileged even more vulnerable to these new levies. Administrative doggedness in such undertakings increased the revenues from the *dixièmes/vingtièmes* in particular. The verifications multiplied in the years surrounding the Maupeou coup of 1771, a watershed moment in particular in the literature on pre-revolutionary political culture. Kwass's analysis of these fiscal conflicts makes the charges of royal despotism all the more powerful and comprehensible. Third, the intendants of Caen sometimes rejected outright petitions

contesting tax assessments, especially for the *dixièmes/vingtièmes*. At the least, they forced taxpayers to appeal annually for only token reductions. Moreover, intendants responded more favorably to arguments claiming inaccurate income calculations, especially from commoners, than to assertions of privilege. Hundreds of petitions from nobles in the *généralité* of Caen alone, many unanswered or rebuffed, testify to the frustrations of the formerly privileged, who could not escape from the crown's doctrine of universal taxation. Thus, explains Kwass, an oxymoronic entity was born, and the monarchy was its unlikely midwife: the "privileged taxpayer"—one individual among many, stripped of former protections that rank and the absolutist state had offered.

The second section of the book takes up the institutional dimensions of these reforms--the modes of resistance that the new impositions generated and the violent political debates they set off, especially with the parlements. Most fascinating, Kwass is able to explain the ideological transitions between the 1750s, when constitutional controversies surrounding Jansenism peaked, and the 1770s, when the full-blown pre-revolutionary rhetoric took hold. He carefully dissects the parliamentary conflicts, especially the turbulent and well-documented struggles with the Parlement of Rouen, which led the way in challenging the crown after the 1749 conversion of the wartime *dixième* into the potentially unconstitutional peacetime *vingtième* and its 1756 doubling at the outbreak of the Seven Years' War. The parlement used all its customary weapons of resistance, such as repeated refusals to register the new tax edicts. Its language, however, went beyond any conventional usage and supplied fundamental pre-revolutionary definitions. The parlement, already steeped in Jansenism, put forward a radical vision of a "nation," threatened by a rapacious and despotic monarchy. In 1760, it asserted its role to "represent" the nation in rejecting or adopting royal legislation, even claiming that it did so as a temporary substitute for the estates. In the parlement's protests, the formerly Jansenist concept of the "citizen," who had the right to receive sacraments, became an individual whose private property was threatened by the crown's arbitrary fiscal demands (pp. 169-171).

When Louis XV insisted on extending the *vingtième* into peacetime in 1763, accompanied by new verifications, the parlement answered with greater discursive originality and a mass resignation. It asserted shared legislative authority with the crown, "liberty" in its deliberations, and finally provoked kingdom-wide parliamentary rejections of any new assessments. Increasingly, and not surprisingly, parlements made their cases in widely-disseminated briefs and treatises, which an avid public devoured. By the 1770s, fiscal reform and parliamentary resistance had generated the core elements of early republican rhetoric familiar to scholars of pre-revolutionary political culture. Thus, the crown's insistence on extracting taxes from the formerly privileged and exempt caused parliamentary rebuttals that "endowed taxpayers with a degree of sovereignty" in the heady years before 1789 (p. 211). In this section of the book, Kwass makes an important contribution to the literature by grounding ideological transformations in the institutional and administrative practices of fiscal reform and then tracing their impact in the emerging public sphere.

Having illuminated the institutional debates and their innovative reworking of conceptual categories, Kwass then turns to the republic of letters. Again, he reveals the contributions of such discussion to nascent republican political culture. Even as Louis XIV imposed the *capitation*, and thus repudiated customary notions of privilege, thinkers were penning critiques of fiscal policy that also left no place for exemptions. They presented France as a kingdom of rich and poor and argued for policies that would ease the fiscal exactions on the latter. Pierre Le Pesant de Boisguilbert's *Détail de la France* (1695), for instance, analyzed royal taxation in terms of its detrimental impact on the buying power of the rural sector and alleged that heavy fiscal burdens had interfered with the "natural" flow of funds back and forth between country and city. Nature, and not royal demands or assertions of privilege, should rule the kingdom in Boisguilbert's view. Sébastien Le Prestre de Vauban also left little room for privilege in his call for fiscal reform. Significantly, he attacked the nobility's primary argument for exemptions, namely that it defended the kingdom and thus should not be called upon to pay taxes. Vauban countered that the crown, and not the nobility, protected the kingdom and that all subjects, even the nobility,

owed taxes "in proportion to their revenue" (p. 209). Vauban's *Projet d'une dîme royale* (1707) proposed a single, universal tax—the *dîme*—based on exacting censuses of personal wealth. The works of these two authors went through many printings and editions, exerting their influence deep into the eighteenth century and reinforcing critiques of privilege (pp. 222-231).

More telling discursive shifts emerged in the writings of Victor Riquetti, marquis de Mirabeau, whose *L'ami des hommes* (1756-1760) coincided with growing parliamentary opposition to verifications and reformulations of the *dixième*. Mirabeau contributed a "strikingly moral tone" to the debates—a shift that immediately catches the attention of scholars of political culture. Mirabeau blamed those failings on the monarchy's arbitrary administrative henchmen, the intendants, and by implication on the monarch himself if he did not heed Mirabeau's advice (p. 232). Not only did Mirabeau champion the imposition of a single tax on land, but he argued for the resurrection of the estates, or other provincial assemblies, as the necessary legitimate bodies that could consent to taxation. Consultation and consent: those alone would reestablish the bonds of legality, loyalty, and morality that would encourage subjects to provide the king with much needed taxes (pp. 231-238).

Finally, Jacques Necker, the Genevan banker and financial minister with extraordinary gifts for self-promotion, transformed learned discussions of taxation with his *Compte rendu au roi* (1781) and *De l'administration des finances de la France* (1784). Arguing that administrative transparency, along with appeals to public opinion, alone could restore royal finances, he mounted an aggressive campaign to revive public confidence in the "*patrie*." He outlined a plan for provincial assemblies that would ensure greater political participation and fiscal equality in order to counter self-interest and privilege. Not only did he wish to encourage more accurate public discussion of royal budgets, but he also sought to generate more knowledgeable discussion of the underlying principles of state finances. The revolutionary potential of his ideas—whether their calls for transparency, for greater equality in the distribution of taxes, or their grounding in representative bodies—comes fully into view in Kwass's treatment. While Kwass's use of the term "literary" to characterize these writings is sometimes strained—one cannot ascribe the same imaginative qualities to the *Compte* as to the period's novels, for instance—his treatment helps to explain the pull that Necker's writings exerted over the broadening enlightened readership of the pre-revolution.

From there, the study looks at the legacy of the fiscal debates in the early Revolution. Certainly, the provincial assemblies established haltingly across the kingdom, some doubling the representatives of the Third Estate and introducing voting by head, drew on the nearly one hundred years of writings on French fiscal woes. Rejecting privilege, asserting concepts of representation, and speaking for the nation, these bodies had originated deep within administrative, parliamentary, and enlightened considerations of taxation. Abbé Sieyès, too, was indebted to the critiques of privilege that had developed nearly a century before in the writings of Boisguilbert among others. Even the concept of the active citizen—who derived his political being by virtue of the taxes he paid—was a product of that long transformation in thinking about royal, and then public, finances.

Thus, Kwass has produced a work that follows essential transformations that have formed the focus of much recent scholarly concern and has shown the role of fiscal reform in the French pre-revolution and in the conceptual categories of the early Revolution. While Kwass would certainly agree that religious conflict (especially over Jansenism) and other struggles between the monarchy and its sovereign courts were significant, he reveals tax reform as the critical thread running through them all. The related pamphlets, petitions, and parliamentary grandstanding helped reformulate vital concepts of the republican rhetoric. He points toward a more satisfactory use of Habermas, whose writings have been both stimulating and highly problematic for historians of France. He helps to reintegrate the French economy in the pre-revolution, an overdue and important contribution. Kwass shows that interventions of the fiscal state, if not exactly the Habermasian mercantile state's "official interventions into the privatized household" of eighteenth-century England, nonetheless provoked the public debates that

would transform the public sphere in France. “In this respect,” Kwass explains, “new forms of direct taxation, rather than the economic regulations and customs duties that Habermas associates with mercantilism, provoked an oppositional public sphere; and, in addition to writers, it was courts of law and a wider circle of privileged and non-privileged taxpayers, not a capitalist bourgeoisie, that led and composed the public” (p. 323).

The study also has implications for the scholarship on French political culture, which has drawn heavily on Furet’s reading of Tocqueville and often has understood the growth of revolutionary ideals as developing largely outside administrative corridors. Their origins in abstract discussions of salons, masonic lodges, novels, and political pamphlets, this literature has argued, doomed the concepts to be too naive and even dangerously open to subversion. Kwass regrounds those concepts in specific debates, institutional strategies, and outcomes. There is room for both Rousseauian and liberal opposition in Kwass’s rendering of the pre-revolutionary crisis. While the state could not hold off the most radical demands, it could undertake significant reforms, changing the meaning of privilege and transforming the relationship between elites and the monarchy.

Kwass presents a very solid and important account of the last decades of the old regime, successfully linking the lived experience and social incidence of taxation with the conceptual categories the reforms produced. While few would be surprised that royal finances played an essential role in the collapse of the monarchy, the ways in which those conflicts generated the rhetoric with which we are now all familiar—the nation, representation, citizenship and even active citizenship—have been only inadequately understood. Kwass places those struggles fully within the period’s developing political culture and reveals their powerful import. One might wish for occasionally fuller contextualization, for example by drawing William Doyle’s recent *Venality* into the discussion.^[3] The conflicts that Doyle illuminates—for instance, the monarchy’s endless tinkering with the *paulette*, redemption fees, exemptions to the 40-day rule, *augmentations de gages*, mutation fees, *brevets de retenue*, and the gold mark—hit at precisely the same years as each of Kwass’s crises. Playing those strategies off against the reforms and parliamentary opposition that Kwass follows would have led to an even more devastating picture of the stakes involved. Furthermore, it would be intriguing to connect the rhetorical shifts at the center of Kwass’s arguments with those surrounding venality. But even with that slight reservation, Kwass has produced a highly readable and absorbing account of critical transformations in pre-revolutionary French political culture.

NOTES

[1] See especially James Riley, *The Seven Years' War and the Old Regime in France: The Economic and Financial Toll* (Princeton: Princeton University Press, 1986).

[2] The foremost proponent of that view was, of course, François Furet in *Interpreting the French Revolution*, trans. Elborg Forster (Cambridge: Cambridge University Press, 1985). Many others have contributed to this wide-ranging post-Revisionist scholarship, which presently constitutes the field’s prevailing paradigm. Some of the more important works that have taken up the question of French political culture from various vantage points include: Keith Michael Baker, *Inventing the French Revolution: Essays on French Political Culture in the Eighteenth Century* (Cambridge: Cambridge University Press, 1990); Sarah Maza, *Private Lives and Public Affairs: The Causes Célèbres of Prerevolutionary France* (Berkeley: University of California Press, 1993); Lynn Avery Hunt, *The Family Romance of the French Revolution* (Berkeley: University of California Press, 1992); and Gail Bossenga, *The Politics of Privilege: Old Regime and Revolution in Lille* (Cambridge: Cambridge University Press, 1991). Some of this recent work has drawn heavily on Alexis de Tocqueville, *The Old Regime and the French Revolution*, trans. Stuart Gilbert (Garden City, New York: Anchor Books, 1955) and Jürgen Habermas, *The Structural*

Transformation of the Public Sphere: An Inquiry into a Category of Bourgeois Society, trans. Thomas Burger (Cambridge, Mass.: Harvard University Press, 1989).

[3] William Doyle, *Venality: The Sale of Offices in Eighteenth-Century France* (Oxford: Clarendon Press, 1996).

Judith Miller
Emory University
histjam@emory.edu

See also the review of this book by Jean-Laurent Rosenthal and Michael Kwass' response to both reviews.

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