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Response to Judith Miller's and Jean-Laurent Rosenthal's reviews of **Michael Kwass**, *Privilege and the Politics of Taxation in Eighteenth-Century France: Liberté, Égalité, Fiscalité*.

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Judith Miller's and Jean-Laurent Rosenthal's reviews represent two very different reactions to my book. Whereas Rosenthal focuses on the technicalities of economic history and my use of tax data, Miller interprets the book more broadly, situating it in the context of current work on political culture in old regime and revolutionary France. Miller, in this respect, has a deeper appreciation of the book's methodological project of integrating an archivally-based social, economic, and institutional history of royal taxation (what I would loosely call a social history of the state) with the history of political discourse, a field which has flourished in the hands of intellectual and cultural historians. Only by employing the methods of both sorts of history, the book asserts, will we be able to explain dramatic transformations in the political culture of eighteenth-century France.

My suggestion that Rosenthal fails to grasp fully the methodological aims of my book is not meant to divert attention from his technical criticism. Given that the book's overarching argument about political culture rests on specific claims about fiscal-administrative change in the French monarchy, I take seriously his charge that I do not attend adequately to the details of economic history. Let me begin, then, by addressing Rosenthal's concerns about taxation. Challenging my contention that the eighteenth-century crown imposed, with increasing success, new forms of direct taxation on formerly tax-exempt privileged elites, he charges that I fail to account for: 1) the changing value of the *livre*; 2) the increase in rental values from the 1750s; and 3) the importance of indirect taxation, particularly the *contrôle des actes*. While the first criticism has some limited validity, the latter two have none.

True, the *livre* dropped significantly in value in the late seventeenth and early eighteenth centuries. However, between the years in which the *capitation* and the *dixième* were created and 1726, it did not fall nearly as much as Rosenthal suggests: from the years of creation (1695 and 1710) to 1726, the *livre* fell thirty-six per cent and eighteen per cent, respectively.<sup>[1]</sup> Rosenthal's claim that it fell "more than fifty per cent" appears to have been drawn, mistakenly, from Pierre Goubert, who states that the *livre* dropped nearly fifty per cent from 1642-1651 (not 1680) to 1726.<sup>[2]</sup> But far more important than such statistical considerations is the fact that the overwhelming majority of my discussion of the *capitation* (1695-98; 1701-90), *dixième* (1710-17; 1733-37; 1741-49) and *vingtième* (1749-90) treats the decades after 1726, when the *livre* was remarkably stable and the taxes increased. Thus, the changing value of the *livre* has only limited repercussions for my claim that these taxes became more effective as the eighteenth century wore on.

Rosenthal's charges that "nowhere" do I account for the increase in rental values from the 1750s and that I neglect indirect taxation, in particular the *contrôle des actes*, are simply wrong. Indeed, I allude to rising rental values not once but several times (pp. 85-86, 93, 206-07) to explain how administrators justified the upward revision of *vingtième* assessments in the 1770s and 1780s. Revising the tax rolls was part of a deliberate effort to capture some of the increases in revenue that landowners had enjoyed since

mid-century. Having quoted d'Ormesson to this effect (p. 86), I state that although landowners "jacked up their rents" by as much as fifty per cent, royal verifications of landed income made manifest that "the chase was on" (p. 93). The text could not be more clear.

The suggestion that the book neglects indirect taxes is also highly misleading. The book is, after all, about new forms of direct taxation and their impact on political culture. To have given equal attention to indirect taxes would have made it a long, general study of taxation, an outcome I desperately wanted to avoid. Even so, I recognized the need to place direct taxes within the context of the entire tax system and therefore documented the increasing weight of indirect taxation over the century (pp. 67, 113). I also explained (pp. 201, 210-211) that indirect taxes did not provoke the same kind of constitutional opposition that direct taxes did because indirect taxes levied on consumer goods could be assessed and collected without invasive investigations into personal income and private property. For this and other reasons, the French did not endow indirect taxes with great constitutional significance: "The collection of taxes on goods is not related to the form of government of the state; but the administration of direct taxes is fundamentally connected to the constitution of the monarchy," to quote the jurist Malesherbes (pp. 210-211). Most perplexing about Rosenthal's commentary on indirect taxation is his discussion of the *contrôle des actes*, an indirect tax on private contracts. Far from overlooking this tax, as he implies, I consistently emphasize its importance. If he missed my introductory discussion of the tax, which states that "to access the records of the *bureau du contrôle* was to enter the secret world of family property" (p. 57), he could have simply looked up *bureaux du contrôle* in the index and found three additional passages (pp. 87, 149, 276) in which I describe how royal administrators, to the consternation of parlementaires, used the archives generated by this indirect tax to discover the wealth and income of direct taxpayers. Controllers of the *dixième/vingtième*, I show, scoured the bureaux's registers for marriage contracts, wills and testaments, real estate titles, titles of office, bills of sale, and leases, in short for any document that provided information on personal income or assets. Thus, I'm puzzled as to why Rosenthal would single out the *contrôle* to illustrate my neglect of indirect taxation.

In sum, I stand by my data. As for its larger significance, we should turn to Miller's thoughtful review, which begins by noting that it has long been a historical truism that the royal finances helped to bring down the French monarchy and open the way to revolution. Miller is right to point out that, insofar as my book links fiscalty and revolution, it appears to restate this historical commonplace. As her review suggests, however, the traditional story of state finance and the fall of the old regime is told in terms of royal weakness: unable to raise tax revenue from entrenched privileged groups, the crown was forced to resort to ruinous loans until the specter of bankruptcy compelled Louis XVI to call the Estates General in 1789. The story I tell is one of strength. To be sure, the monarchy experienced back-breaking fiscal crises which repeatedly compromised its political position. And the crown never completely reformed the direct tax system, for commoners continued to bear higher tax rates and shoulder the lion's share of the burden throughout the century. (The book avoids using the progressive-sounding term "tax reform" for precisely this reason). But it is also significant that, from the second half of Louis XIV's reign, the monarchy developed a strikingly modern branch of fiscal administration (and a modern ideology of fiscal equality to match it) that successfully imposed new forms of taxation on powerful, formerly-exempt privileged elites. This tale of the crown's administrative strength and widening fiscal presence also needs to be told.

Incorporating this part of the financial story into our lectures on the fall of the old regime may require some labor: how easy it has been to explain the financial crisis of 1789 by declaring that the nobility and other privileged groups did not have to pay taxes! But the toil of such revision promises a double reward. On the one hand, acknowledging the full fiscal reach of the eighteenth-century crown allows us to establish a more sophisticated history of absolutism that transcends Marxian and Tocquevillian models, both of which rest on the premise that the crown constantly reinforced privilege under the old regime. In the Marxian interpretation, the proliferation of privilege demonstrated that the old regime state was but a construct of dominant social classes; Tocqueville believed that privilege was essential to

the growth of the state because it undermined the power of the nobility, transforming what was once a vigorous ruling order into an impotent caste of individuals. By attending to contractions as well as expansions in privilege under the old regime, my study reveals that, contrary to Marxian and Tocquevillian suppositions, the monarchy entered a final stage of absolutism (or growth, if one prefers) in the eighteenth century when, paradoxically, it began to tax elites who had benefited, and were indeed still benefiting from an extensive regime of privilege. (As Miller astutely suggests, there may be certain parallels in this respect between the evolution of taxation and that of venality). Thus, it is worth considering the reign of Louis XIV not as the climax of absolutism but as the beginning of a new stage of state formation in which contradictions in royal finance came to the fore.

The second reward for revising the history of fiscal privilege is that it may help to explain how a new political culture emerged in the eighteenth century. The second and third parts of my book, which examine the politics and language of fiscal contestation, relate changes in taxation to the larger cultural and intellectual problems of political discourse, public opinion, citizenship, and prerevolutionary ideology. Rosenthal and Miller approach these sections quite differently. While I take heart that Rosenthal "heartily endorses" the marriage of economic with other kinds of history, I'm confused by his criticism of my efforts to do so. My third chapter, for example, looks at the language of tax petitions. Rosenthal dismisses its analysis as "naive" because, he asserts, I take petitioners at their word; however, the chapter's whole purpose, as I explain in its introduction (pp. 119-120), was to explore the rhetorical strategies by which taxpayers of different social classes entered into negotiations with the crown. It was the rhetoric of persuasion that interested me, not abstract ideas about taxation in general. Likewise, his suggestion that, in chapter four, I did not properly sort parliamentary opposition to taxation from "domestic ideological development" betrays a certain lack of appreciation for current work on the parlements and public opinion: how can one assess anti-tax rhetoric without also considering such "ideological" matters as Jansenism, publicity, and changing conceptions of citizenship and sovereignty? Finally, Rosenthal's cavalier treatment of my discussion of the century's most popular texts on taxation reveals an unwillingness to acknowledge the importance of the history of the book, a field concerned with the ways in which reading shapes political perceptions. All in all, despite the endorsement with which he concludes his review, Rosenthal's remarks fail to engage with the study of political culture as it is commonly practiced by French historians and as it is defined in my book (pp. 15-17).

Miller, on the other hand, is receptive to the interdisciplinary underpinnings of the book, particularly my attempt to connect the experience of transformations in state and society to changes in political discourse. Indeed, she has so well captured the book's spirit and explained its historiographical significance that I feel I can safely lay down my weapons of self-defense and simply elaborate on a thematic point she raises. In the first sentence of her review, Miller states that my book explains how "tax reform undermined the old regime and helped to create the republican political culture of the Revolution." While she goes on to describe with great care and accuracy how this process occurred, I would like here to emphasize that the causal connection between fiscal-administrative change and the rise of revolutionary political rhetoric was anything but automatic. On the contrary, it depended on the appropriation and reformulation of key words and concepts deployed in a variety of political contexts. Only through processes of appropriation and reformulation could relatively conservative language ultimately become invested with revolutionary meaning.

Two examples of this process stand out. The first is the transition in parliamentary rhetoric from religious to fiscal opposition. When the parlement of Rouen expanded its opposition to royal authority to include the issue of taxation, it drew on much of the rhetoric it had used, and would continue to use, in its struggle to protect Jansenism. But in the context of conflicts over taxation, the vocabulary of "despotism," "liberty," and the "citizen" took on new meanings. This is not to say that fiscal rhetoric was necessarily more subversive than Jansenist rhetoric, for the court's remonstrances against the abuse of Jansenists were extremely potent, going so far as to expound a conscience-based doctrine of resistance to royal authority. The anti-tax remonstrances of the parlement, however, did shift the terms

of debate dramatically: the charge of despotism was now leveled at the fiscal-administrative apparatus of the monarchy itself (rather than at the pro-Unigenitus clergy); citizenship came to be associated with political participation; liberty was ever more closely tied to judicial consent; and, most important, the word "nation" was newly invoked to call for a return to government by estates. In this way, legal disputes over universal taxes expanded the political vocabulary of parliamentary opposition, and the relentless publicity of this new rhetoric galvanized political action well beyond the legal world during the Maupeou coup of the early 1770s and the pre-revolutionary conflicts of the late 1780s.

The second example involves the radicalization of constitutional rhetoric in 1789. On the eve of the Revolution, royal subjects of all kinds referred to their status as taxpaying citizens to demand the creation of a constitutional monarchy in which the crown would have to obtain the consent of representative bodies before levying taxes. As I try to show, such constitutional rhetoric was rooted in decades of conflict and debate over universal taxation. Yet when the Estates General was finally convoked and a power struggle ensued between the third estate, on the one hand, and the clergy and nobility, on the other, leaders of the third estate reconfigured this constitutional tax rhetoric to formulate a revolutionary claim to equal power in a National Assembly. In other words, the connection between taxation and representation that infused constitutional rhetoric also was deployed to advance the particular political rights of the third estate, which, to bolster its fiscal-political claims, readily fashioned itself as the nation's true tax base. By seizing and reformulating the conceptual link between taxation and representation, leaders of the third estate radicalized the constitutional revolution as it was taking shape.[3]

I underscore this point about the appropriation and reformulation of language because there is a temptation, to which historians of prerevolutionary political culture are highly susceptible, to interpret all novel eighteenth-century political language as somehow revolutionary. To do so, however, is to flatten the ideological landscape of the old regime and deprive the revolutionaries of their truly radical energy. Bearing this in mind, I tried to show both how the contradictions of the old regime helped to create the conditions of its own destruction and how revolutionaries exploited those contradictions to intervene and decisively change the course of history. Readers will have to judge for themselves whether I have successfully struck this balance.

As a historical field, eighteenth-century France owes its particular vitality not only to the inherent drama of the French Revolution but also to the creative and highly interdisciplinary ways in which historians have approached the final century of the old regime. In its attempt to bridge the divide between the social history of the state and the history of political culture, my book seeks to make a contribution to that tradition. While in theory Rosenthal endorses such a project, his failure to engage the broad outlines of my book renders that endorsement hollow at best. Alternatively, Miller's review contends with the full breadth of the book and generously puts it in the context of current scholarship on political culture. For that, and for provoking a fresh consideration of the book in the mind of its author, I am grateful.

#### NOTES:

[1] Natalis de Wailly, *Mémoire sur les variations de la livre tournois* (Paris, 1857), pp. 228-30.

[2] Pierre Goubert, *Beauvais et les Beauvaisis de 1600 à 1730* (Paris, 1960), pp 396-400 and 503.

[3] John Markoff has shown that magistrates were not the only ones to see the deeper constitutional implications of direct taxes. In 1789, peasant *cahiers* reserved an important place in the coming political order for a reformed direct tax system while demanding the outright abolition of indirect taxes, which

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were linked to illegitimate private profiteering. Gilbert Shapiro and John Markoff, *Revolutionary Demands: A Content Analysis of the Cahiers de Doléances of 1789* (Stanford, Cal.: Stanford University Press, 1998), pp. 396-402.

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