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Revolution, Reform,  
and the Politics of  
American Taxation, 1763-1783

ROBERT A. BECKER



# Revolution Reform And The Politics Of American Taxation 1763 1783

**Brent Tarter**



## **Revolution Reform And The Politics Of American Taxation 1763 1783:**

**Revolution, Reform, and the Politics of American Taxation, 1763-1783** Robert A. Becker, 1980-01-01 *Studies in the History of Tax Law, Volume 1* John Tiley, 2004-05 This work contains the full text of the papers given at the first Tax Law History Conference in Cambridge in September 2002 and organised by the Cambridge Law Faculty's Centre for Tax Law The papers ranged widely from the time of King John to the 20th century from Tudor England's Statute of Wills to the American taxes on slaves from Hong Kong Australia and Israel The sources ranged from the Public Record office to the bowels of Somerset House The topics ranged from the tax base through tax administration to tax policy making as well as providing detailed accounts of the UK's remittance basis of taxation and the Excess Profits Duty of the First World War All students of tax law and tax history will want to read these papers by an international team of leading scholars in tax law and history

**Federal Taxation in America** W. Elliot Brownlee, 2016-07-19 This book provides an analysis of the dramatic shifts in American taxation through crises from the American Revolution through to the Great Recession **Income Tax in**

**Common Law Jurisdictions: Volume 1, From the Origins to 1820** Peter Harris, 2006-11-16 Publisher Description

**The Grantees of Government** Brent Tarter, 2013-10-17 From the formation of the first institutions of representative government and the use of slavery in the seventeenth century through the American Revolution the Civil War the civil rights movement and into the twenty first century Virginia's history has been marked by obstacles to democratic change In *The Grantees of Government* Brent Tarter offers an extended commentary based in primary sources on how these undemocratic institutions and ideas arose and how they were both perpetuated and challenged Although much literature on American republicanism focuses on the writings of Thomas Jefferson and James Madison among others Tarter reveals how their writings were in reality an expression of federalism not of republican government Within Virginia Jefferson Madison and others such as John Taylor of Caroline and their contemporaries governed in ways that directly contradicted their statements about representative and limited government Even the democratic rhetoric of the American Revolution worked surprisingly little immediate change in the political practices institutions and culture of Virginia The counterrevolution of the 1880s culminated in the Constitution of 1902 that disfranchised the remainder of African Americans Virginians who could vote reversed the democratic reforms embodied in the constitutions of 1851 1864 and 1869 so that the antidemocratic Byrd organization could dominate Virginia's public life for the first two thirds of the twentieth century Offering a thorough reevaluation of the interrelationship between the words and actions of Virginia's political leaders *The Grantees of Government* provides an entirely new interpretation of Virginia's political history **The Whiskey Rebellion** Thomas P. Slaughter, 1988-01-14 When President George Washington ordered an army of 13 000 men to march west in 1794 to crush a tax rebellion among frontier farmers he established a range of precedents that continues to define federal authority over localities today The Whiskey Rebellion marked the first large scale resistance to a law of the U S government under the

Constitution This classic confrontation between champions of liberty and defenders of order was long considered the most significant event in the first quarter century of the new nation Thomas P Slaughter recaptures the historical drama and significance of this violent episode in which frontier West and cosmopolitan East battled over the meaning of the American Revolution The book not only offers the broadest and most comprehensive account of the Whiskey Rebellion ever written taking into account the political social and intellectual contexts of the time but also challenges conventional understandings of the Revolutionary era

**Federalism and the Making of America** David Brian Robertson,2017-09-14 Though Americans rarely appreciate it federalism has profoundly shaped their nation s past present and future Federalism the division of government authority between the national government and the states affects the prosperity security and daily life of every American Some of the most spectacular political conflicts in American history have been fought on the battlefield of federalism including states rights to leave the union government power to regulate business and responses to the problems of race poverty pollution abortion and gay rights In the second edition of this nuanced and comprehensive text David Brian Robertson shows that past choices shape present circumstances and that a deep understanding of American government public policy political processes and society requires an understanding of the key steps in federalism s evolution in American history New to the Second Edition Emphasizes that federalism is a battleground that shapes every life in America Extensively revised and updated including new coverage of recent controversies like Ferguson immigration climate change Obamacare gay rights the minimum wage political polarization voter identification fracking and marijuana legalization Brings together the newest developments in history political science law and related disciplines to show how federalism influences government and politics today Includes chapter opening vignettes that deal with contemporary cases and policy challenges

**The New Fiscal Sociology** Isaac William Martin,Ajay K. Mehrotra,Monica Prasad,2009-07-13 The New Fiscal Sociology Taxation in Comparative and Historical Perspective demonstrates that the study of taxation can illuminate fundamental dynamics of modern societies The sixteen essays in this collection offer a state of the art survey of the new fiscal sociology that is emerging at the intersection of sociology history political science and law The contributors include some of the foremost comparative historical scholars in these disciplines and others They approach the institution of taxation as a window onto the changing social contract Their chapters address the social and historical sources of tax policy the problem of how taxes persist and the social and cultural consequences of taxation They trace fundamental connections between tax institutions and macrohistorical phenomena wars shifting racial boundaries religious traditions gender regimes labor systems and more

**Tropical Leviathan** Aaron Graham,2025-01-24 The colonial Jamaican state was immensely wealthy but it was a society consumed by fear The White population feared the possibility of enslaved rebellion and foreign invasion and the Black population feared their cruel treatment as overworked labourers on Jamaica s brutal but economically productive sugar plantations With the wealthy White population investing heavily in security to protect themselves from the rebelling enslaved

majority it was a society at war The wealth of the plantation system meant that White Jamaicans and their imperial representatives were able to secure the finances for this until the last decade of the eighteenth century By the early nineteenth century however the cost was proving increasingly burdensome and the great slave rebellion of 1831 32 proved fatal to the financial and political viability of the colonial state leading to emancipation in the mid 1830s Tropical Leviathan re evaluates the political and economic history of the colonial Jamaican state in the tumultuous age of revolution and abolition With a large body of previous unknown data it provides empirical evidence of a functioning colonial state that contrary to previous interpretations was far from declining in the years immediately before the abolition of the slave trade in 1807 Aaron Graham provides in depth analysis of the ways in which Jamaica s economy attempted but eventually failed to provide the resources that would maintain Jamaica as a functioning plantation state and explains how the cost of securing the colonial state against enslaved opposition eventually led to near state bankruptcy and to enslaved emancipation Tropical Leviathan is a comprehensive study of the complex intersections between slavery and security in a slave society and an important re evaluation of Jamaica in the age of revolution and abolition The making breaking and remaking of the colonial state emerges as key in the rise and fall of slavery in Jamaica

**Taxing Choice** William Shughart II, 2018-04-24 Taxing behavior deemed politically incorrect has long been a convenient way for politicians to fund programs benefiting special interest groups to the public s disadvantage Government policy toward various goods drugs tobacco and alcohol for example has been locked into a regulatory cycle of tax and taboo Support for legalizing other substances is buttressed by the revenue generating power of so called sin taxes And the products subjected to excise taxation have varied from soft drinks fishing gear and margarine to airline tickets telephone calls and gasoline Taxing Choice thoroughly addresses the costs and benefits of these predatory public policies Shughart notes that the record of such punitive selective taxation has been anything but successful hindering economic progress and failing to deliver the promised social benefits In addition the costs of selective taxes fall disproportionately on lower income people while more politically powerful interest groups benefit At the same time such policies are a poor way to raise funding for public services and foster political corruption and self serving bureaucracies accountable to no one Indeed policies discriminating against certain products may represent ominous trends easily extended into virtually every facet of people s lives One can envision policies proscribing foods sun bathing obesity and even books films and political and religious beliefs deemed dangerous Part I is devoted to the political economy of selective taxation Contributors trace the history and politics of selective excise taxes in the United States discussing the range of products that have been subject to such taxation from the founding period to the present Part II explains how these taxes emerge in a political marketplace with opposing pressure groups scrambling for wealth transfers in their own favor Part III looks at taxes on specific products as well as such banning policies as Prohibition and the war on drugs Constitutional economic and civil liberty issues including civil asset forfeiture and product liability are discussed in Part IV With the accelerating national

debate over tax reform and the downsizing of government Taxing Choice is a timely and far reaching contribution to a debate of great interest to economists policymakers historians sociologists and taxpayers in general *Encyclopedia of U.S. Political History* Andrew Robertson, Michael A. Morrison, William G. Shade, Robert Johnston, Robert Zieger, Thomas Langston, Richard Valelly, 2010-04-01 Unparalleled coverage of U S political development through a unique chronological framework Encyclopedia of U S Political History explores the events policies activities institutions groups people and movements that have created and shaped political life in the United States With contributions from scholars in the fields of history and political science this seven volume set provides students researchers and scholars the opportunity to examine the political evolution of the United States from the 1500s to the present day With greater coverage than any other resource the Encyclopedia of U S Political History identifies and illuminates patterns and interrelations that will expand the reader s understanding of American political institutions culture behavior and change Focusing on both government and history the Encyclopedia brings exceptional breadth and depth to the topic with more than 100 essays for each of the critical time periods covered With each volume covering one of seven time periods that correspond to key eras in American history the essays and articles in this authoritative encyclopedia focus on the following themes of political history The three branches of government Elections and political parties Legal and constitutional histories Political movements and philosophies and key political figures Economics Military politics International relations treaties and alliances Regional histories Key Features Organized chronologically by political eras Reader s guide for easy topic searching across volumes Maps photographs and tables enhance the text Signed entries by a stellar group of contributors VOLUME 1 Colonial Beginnings through Revolution 1500 1783 Volume Editor Andrew Robertson Herbert H Lehman College The colonial period witnessed the transformation of thirteen distinct colonies into an independent federated republic This volume discusses the diversity of the colonial political experience a diversity that modern scholars have found defies easy synthesis as well as the long term conflicts policies and events that led to revolution and the ideas underlying independence VOLUME 2 The Early Republic 1784 1840 Volume Editor Michael A Morrison Purdue University No period in the history of the United States was more critical to the foundation and shaping of American politics than the early American republic This volume discusses the era of Confederation the shaping of the U S Constitution and the development of the party system VOLUME 3 Expansion Division and Reconstruction 1841 1877 Volume Editor William Shade Lehigh University emeritus This volume examines three decades in the middle of the nineteenth century which witnessed the emergence of the debate over slavery in the territories which eventually led to the Civil War the military conflict itself from 1861 until 1865 and the process of Reconstruction which ended with the readmission of all of the former Confederate States to the Union and the withdrawal of the last occupying federal troops from those states in 1877 VOLUME 4 From the Gilded Age through the Age of Reform 1878 1920 Volume Editor Robert Johnston University of Illinois at Chicago With the withdrawal of federal soldiers from Southern states the previous year 1878 marked

a new focus in American politics and it became recognizably modern within the next 40 years This volume focuses on race and politics economics labor and capitalism agrarian politics and populism national politics progressivism foreign affairs World War I and the end of the progressive era VOLUME 5 Prosperity Depression and War 1921 1945 Volume Editor Robert Zieger University of Florida Between 1921 and 1945 the U S political system exhibited significant patterns of both continuity and change in a turbulent time marked by racist conflicts the Great Depression and World War II The main topics covered in this volume are declining party identification the Roosevelt Coalition evolving party organization congressional inertia in the 1920s the New Deal Congress during World War II the growth of the federal government Franklin D Roosevelt s presidency the Supreme Court s conservative traditions and a new judicial outlook VOLUME 6 Postwar Consensus to Social Unrest 1946 1975 Volume Editor Thomas Langston Tulane University This volume examines the postwar era with the consolidation of the New Deal the onset of the Cold War and the Korean War It then moves into the 1950s and early 1960s and discusses the Vietnam war the era of John F Kennedy the Cuban Missile Crisis the Civil Rights Act Martin Luther King and the Voting Rights Act antiwar movements The War Powers Act environmental policy the Equal Rights Amendment Roe v Wade Watergate and the end of the Vietnam War VOLUME 7 The Clash of Conservatism and Liberalism 1976 to present Volume Editor Richard Valelly Swarthmore College The troubled Carter Administration 1977 1980 proved to be the political gateway for the resurgence of a more ideologically conservative Republican party led by a popular president Ronald Reagan The last volume of the Encyclopedia covers politics and national institutions in a polarized era of nationally competitive party politics and programmatic debates about taxes social policy and the size of national government It also considers the mixed blessing of the change in superpower international competition associated with the end of the Cold War Stateless terrorism symbolized by the 9 11 attacks the continuing American tradition of civil liberties and the broad change in social diversity wrought by immigration and the impact in this period of the rights revolutions are also covered

[Encyclopedia of U.S. Political History](#) Andrew Whitmore Robertson,2010 Annotation st1 behavior url ieouui Unparalleled coverage of U S political development through a unique chronological framework Encyclopedia of U S Political History explores the events policies activities institutions groups people and movements that have created and shaped political life in the United States With contributions from scholars in the fields of history and political science this seven volume set provides students researchers and scholars the opportunity to examine the political evolution of the United States from the 1500s to the present day With greater coverage than any other resource the Encyclopedia of U S Political History identifies and illuminates patterns and interrelations that will expand the reader s understanding of American political institutions culture behavior and change Focusing on both government and history the Encyclopedia brings exceptional breadth and depth to the topic with more than 100 essays for each of the critical time periods covered With each volume covering one of seven time periods that correspond to key eras in American history the essays and articles in this authoritative encyclopedia focus on the following themes of

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**VOLUME 1 Colonial Beginnings through Revolution 1500-1783** Volume Editor Andrew Robertson Herbert H. Lehman College The colonial period witnessed the transformation of thirteen distinct colonies into an independent federated republic This volume discusses the diversity of the colonial political experience a diversity that modern scholars have found defies easy synthesis as well as the long term conflicts policies and events that led to revolution and the ideas underlying independence

**VOLUME 2 The Early Republic 1784-1840** Volume Editor Michael A. Morrison Purdue University No period in the history of the United States was more critical to the foundation and shaping of American politics than the early American republic This volume discusses the era of Confederation the shaping of the U.S. Constitution and the development of the party system

**Social Issues in America** James Ciment, 2015-03-04 Truly comprehensive in scope and arranged in A-Z format for quick access this eight volume set is a one source reference for anyone researching the historical and contemporary details of more than 170 major issues confronting American society Entries cover the full range of hotly contested social issues including economic scientific environmental criminal legal security health and media topics Each entry discusses the historical origins of the problem or debate past means used to deal with the issue the current controversy surrounding the issue from all perspectives and the near term and future implications for society In addition each entry includes a chronology a bibliography and a directory of Internet resources for further research as well as primary documents and statistical tables highlighting the debates

**Reader's Guide to American History** Peter J. Parish, 2013-06-17 There are so many books on so many aspects of the history of the United States offering such a wide variety of interpretations that students teachers scholars and librarians often need help and advice on how to find what they want The Reader's Guide to American History is designed to meet that need by adopting a new and constructive approach to the appreciation of this rich historiography Each of the 600 entries on topics in political social and economic history describes and evaluates some 6 to 12 books on the topic providing guidance to the reader on everything from broad surveys and interpretive works to specialized monographs The entries are devoted to events and individuals as well as broader themes and are written by a team of well over 200 contributors all scholars of American history

**A Government Out of Sight** Brian Balogh, 2009-03-23 While it is obvious that America's state and local governments were consistently active during the nineteenth century a period dominated by laissez faire political historians of twentieth century America have assumed that the national government did very little during this period A Government Out of Sight challenges this premise chronicling the ways in which the national government intervened powerfully in the lives of nineteenth century Americans through the law subsidies and the use of third parties including state



and local governments while avoiding bureaucracy Americans have always turned to the national government especially for economic development and expansion and in the nineteenth century even those who argued for a small nonintrusive central government demanded that the national government expand its authority to meet the nation's challenges In revising our understanding of the ways in which Americans turned to the national government throughout this period this study fundamentally alters our perspective on American political development in the twentieth century shedding light on contemporary debates between progressives and conservatives about the proper size of government and government programs and subsidies that even today remain out of sight

*Does Atlas Shrug?* Joel Slemrod, 2000 Since the introduction of the income tax in 1913 controversy has raged about how heavily to tax the rich Opponents of high tax rates claim that heavy assessments have negative incentives on the productivity of some of our most talented citizens supporters stress the importance of the rich shouldering their fair share and decry the loopholes that permit many to escape their obligations Notably absent from this debate is hard evidence about the actual impact of taxes on the behavior of the affluent This book presents evidence by leading economists of the effects of taxes on the formation of businesses the supply of labor the form of executive compensation the accumulation of wealth the allocation of portfolios and the realization of capital gains Among its findings are that the labor supply of the rich remained unchanged in the face of large tax cuts in 1986 and that in late 1992 executives exercised billions of dollars worth of stock options in order to beat the tax increases expected in 1993 The book also presents a history of efforts to tax the rich a demographic snapshot of the financially affluent and a road map to widely used tax avoidance strategies *Does Atlas Shrug* will be of great interest to policymakers and interested citizens who want to know how much tax revenue could really be gained by increasing tax rates on the rich or whether low capital gains tax rates really spur economic growth

*The Papers of Robert Morris, 1781-1784* Robert Morris, John Catanzariti, 1984-06-30 Although Robert Morris 1734-1806 the Financier of the American Revolution was a signer of the Declaration of Independence the Articles of Confederation and the Constitution a powerful committee chairman in the Continental Congress an important figure in Pennsylvania politics and perhaps the most prominent businessman of his day he is today least known of the great national leaders of the Revolutionary era This oversight is being rectified by this definitive publication project that transcribes and carefully annotates the Office of Finance diary correspondence and other official papers written by Morris during his administration as superintendent of finance from 1781 to 1784

**Between Authority and Liberty** Marc W. Kruman, 2014-03-24 In a major reinterpretation of American political thought in the revolutionary era Marc Kruman explores the process of constitution making in each of the thirteen original states and shows that the framers created a distinctively American science of politics well before the end of the Confederation era Suspicious of all government power state constitution makers greatly feared arbitrary power and mistrusted legislators ability to represent the people's interests For these reasons they broadened the suffrage and introduced frequent elections as a check against legislative self interest This

analysis challenges Gordon Wood's now classic argument that at the beginning of the Revolution the founders placed great faith in legislators as representatives of the people. According to Kruman, revolutionaries entrusted state constitution making only to members of temporary provincial congresses or constitutional conventions whose task it was to restrict legislative power. At the same time, Americans maintained a belief in the existence of a public good that legislators and magistrates, when properly curbed by one another and by a politically active citizenry, might pursue.

**Enemyship** Jeremy Engels, 2010-11-01 The Declaration of Independence is usually celebrated as a radical document that inspired revolution in the English colonies in France and elsewhere. In *Enemyship*, however, Jeremy Engels views the Declaration as a rhetorical strategy that outlined wildly effective arguments justifying revolution against a colonial authority and then threatened political stability once independence was finally achieved. *Enemyship* examines what happened during the latter years of the Revolutionary War and in the immediate post-Revolutionary period when the rhetorics and energies of revolution began to seem problematic to many wealthy and powerful Americans. To mitigate this threat, says Engels, the founders of the United States deployed the rhetorics of what he calls enemyship, calling upon Americans to unite in opposition to their shared national enemies.

**Collective Action under the Articles of Confederation** Keith L. Dougherty, 2000-12-18 Rather than focusing on why the states did not contribute to the national government under the Articles of Confederation, *Collective Action under the Articles of Confederation* asks why they in fact did even when they should not have been expected to contribute. Why did states pay large portions of their requisitions to the federal government when problems of collective action and the lack of governmental incentives suggest that they should not have? Using original data on Continental troop movements and federal debt holdings within each state, in this 2001 book Dougherty shows that states contributed to the national government when doing so produced local gains. Such a theory stands in stark contrast to the standard argument that patriotism and civic duty encouraged state cooperation. Material incentives and local interests bound the union together and explained the push for constitutional reform more than the common pursuit of mutual goals.

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