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# TAX REVOLTS IN HISTORICAL PERSPECTIVE

JOSEPH D. REID, JR.\*

## I. Introduction

**P**ASSAGE of California's Proposition 13, and of like limits on taxes in other states this November, is recognized far and wide as of great import. But of what import there is no agreement. One economist-analyst judged that pro-Proposition 13 voters wanted no more than to *shift* taxes from their property.<sup>1</sup> The voters' maxim, if so, is summed up in Russell Long's guide for tax legislation: "Don't tax you and don't tax me; tax the man behind the tree!" Another concluded that "Californians voted . . . for strict economy in government *and* for relief from excessive property taxes . . ." <sup>2</sup> A pollster found no ambiguity in the voters' message: "This consensus is easily stated: The government should not get a significantly larger share of the gross national product than it gets now, but it should not get substantially less either."<sup>3</sup>

Shift taxes! Reduce taxes! Hold taxes! Obviously, what the voters of California, Michigan, and elsewhere said is not obvious. Recent defeats of direct limits on *spending* in California (1972) and Michigan (1976) do not make the voters' message clearer. But if political theory and history are able guides, that the interpretation of such political events is difficult should be no surprise. Indeed, the surprise would be if the voters' message were obvious.

## II. Theories of Political Revolt

To understand why political messages are difficult to decipher and to read the recent messages as accurately as possible, understanding of political activity is required. Since limits on taxes are certainly political outcomes and may be taxpayer revolts, the place to start is with definitions of "political outcome" and of "revolt."

Define a political outcome as any outcome supplied coercively by a government. For example, when a government coerces the supply of inputs directly, as did the Confederate government when it taxed food products in kind, it is supplying a political outcome.<sup>4</sup> So is a political outcome supplied when a government purchases inputs with cash from taxes, bond sales, or a money printing press. Finally a political outcome—off-budget, in this case—is produced by laws and regulatory rulings. Thus, regulatory requirements by the Securities and Exchange Commission that businesses periodically file certain reports is a political outcome. Supply of a public good, which, by definition, is not reduced directly by consumption and must be consumed by all at the same rate, always is a political outcome, for it is definitionally coercive. A lighthouse, for example, illuminates the rocks in manner and rate invariant to shipcaptains' wants, and one captain's seeing the light does not block others' view.<sup>5</sup> The essence, to emphasize, of political outcomes is coerced consumption. Since governments monopolize the right to coerce behavior over some area, all political outcomes are government outcomes.

Define a revolt to be "an act of protest or rejection" which seeks some discontinuous change in political outcomes.<sup>6</sup> A revolt may seek new rulers, as well, for reasons of trust or reward, perhaps. But a revolt need not seek new rulers. Thus the reelection of Jerry Brown as Governor of California does not disqualify Proposition 13 as a revolt. Nor does a vote for losers in an election put losing voters in revolt.

That political outcomes are coercive need not prompt revolt, for coercion need not be felt. If government supplies the wants of the population so well that none are distressed by political outcomes, or if such distress is remedied costlessly by emigration, then there would be no political revolts.<sup>7</sup> Few populations are so homo-

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geneous in political wants, however. Even if wants were the same, few would admit it. For if the government could be persuaded by some faction that its wants diverge from the average and that equity requires that its tax burden similarly diverges, that faction would gain. In hope of reducing burden and raising benefit, therefore, even a contented voter will sound disaffected. Nor is emigration ever costless: friends and relatives and business knowledge and associates must be left behind, and transport must be bought. Every polity, then, will contain disaffected citizens.<sup>8</sup>

But disaffected citizens do not always revolt. Just as emigration was too costly a solution to their displeasure, so too may revolt be too costly. Indeed, political displeasure usually prompts no more than grumbles and votes for alternative candidates. When grumbles go unanswered and the alternative candidate is not elected, the unsatisfying political outcome persists.

I have now presented the principal differences between the markets for goods and for political outcomes. First, a political outcome is unique: we are or are not at war, to take an extreme example. In contrast, variety characterizes the goods market: bakeries bake pumpkin pies and apple pies, and cakes, as well. Second, a political outcome is coercive: I must wage war, if we wage war. In contrast, choice characterizes the goods market: some may diet and eat neither pies nor cakes. Third, because emigration is costly and political outcomes are unique, at any moment there are voters hoping for changed outcomes (ranging from different government actions to shifted government taxes); at any moment, that is, there are unmet demands. If reward seems likely, voters may express their preferences for change. If so, their expressions may be deceptive or roundabout, in execution of some strategy or alliance. Fourth, reward requires others' assistance, and so political campaigns will be built upon likely very imperfect anticipations of others' responses. Fifth, because of the high costs of changing political outcomes and the ambiguity of expressed political wants, a

shift in the wants of the electorate need not elicit a new political outcome. Likewise, a new outcome can follow a shift in political power, as well as follow a shift in political wants. In sum, perceptions and strategies prompt political activity, and neither political campaigns nor political outcomes record unambiguously the wants of the electorate.

To capture these unusual features of the political market, I use the notions of sentiment, loyalty, and acquiescence.<sup>9</sup> The distribution of sentiments shows the political outcomes an electorate wants *before* the issue is decided. Sentiments change with interests and understandings, the latter perhaps changed by a political campaign appeal to self-interest, equity, or emotion. Loyalty is the distribution of sentiment *after* an outcome is decided; typically, sentiment is raised when an outcome is effected. An outcome can be sustained if *ex post* sentiment or loyalty exceeds some minimum. This needed minimum, which I call acquiescence, is lower as the intensities of voters' sentiments for alternative outcomes is lower or voters' sentiments are more diffuse. In the former case, voters do not care; in the latter, voters are too split to combine and challenge the outcome. Likewise, the minimum *ex post* sentiment needed for acquiescence is lower the less costly seems agreement or the more costly seems revolt.<sup>10</sup>

The anomalies of the political market are modeled well by sentiment, loyalty, and acquiescence. For instance, when loyalty for some outcome much exceeds the acquiescence minimum, a marked decline in *ex post* sentiments need not prompt a change in political outcome. When the acquiescence minimum is very low for an alternative outcome, a switch to that outcome will be sustained, even if most preferred the prior outcome. Further, it is not *ex ante* sentiment but is *ex post* sentiment that must exceed some acquiescence minimum if an outcome is to be sustained. If the loyalty-response is sufficiently high, therefore, a political outcome may be sustainable, even if *ex ante* sentiment for the outcome falls short of the minimum needed for acquiescence. Anticipating the loyal-

ty shift, a political leader successfully might champion an unpopular cause.

Because of these anomalies, politicians will seek to effect outcomes by simultaneous appeals to reason (sentiment), patriotism (loyalty), and fear (acquiescence). That is, the champion of some outcome will seek to raise pro- and to diffuse con-sentiments *ex ante*, to identify support of his cause (if implemented) with motherhood and thus raise loyalty, and to show that acceptance of his cause is profitable, or at least costless, and so lower the minimum sentiment needed for acquiescence. In short, the politician will operate on three margins at the same time. Voters' sentiments, on the other hand, will be most intense and (and thus most resistant to disappointment) when outcomes matter and are major—for example, when property owners own proportionately more property than income, when property taxes are substantial, and when such shift in tax plausibly is costless (because of a state funds surplus), then a campaign to shift taxes from property to income is worth strong and determined effort. When a shift of some underlying condition reasonably suggests that sentiments have moved favorably, a campaign to effect a new outcome will get new support. When many plausibly can be influenced similarly, a first defeat (say of an effort to reduce property taxes) will not be accepted as final. Voters, in short, will most readily challenge large and new taxes not tied to personal benefits nor anchored firmly to "the American way."<sup>11</sup> This thumbnail sketch captures America's recent tax revolts, as well as America's past tax revolts.

### III. Taxation

A tax sets the rate, defines the base, assigns liability for payment, and is accompanied by some collection procedure. For example, a property tax rate is some percent of the base or included property properly valued. The property owner is liable if the tax is not paid. A commissioner monitors compliance and the police confiscate property in arrears. Taxes on sales, incomes, traded goods (tariffs), and money (inflation) likewise require that

rate, base, liability, and means of collection be set. Regulations differ somewhat, for a regulation requires that some action be or not be performed, but the equivalent tax is the rate, base, liability, and collection procedure which would accomplish the same result.

Regulations are to control behavior directly, so it is no surprise that regulations have incentive or avoidance effects. But so do other taxes: a sales tax affects purchases and an income tax affects efforts. Thus, all taxes can be used to control or direct behavior as well as to transfer spending power from taxpayers to tax collectors. Every tax, therefore, creates supporting constituencies of direct beneficiaries: the accountants who correctly measure the base and multiply it by the rate, the lawyers who mediate inclusion or exclusion from the base, the commissioners who monitor compliance, the deputies who enforce compliance, and the citizens who benefit from the taxes—protected manufacturers, subsidized consumers, and the like.

To increase sentiment for proposed taxes, as for any other political outcome, equity and incentives are stressed. To increase sentiment for enacted taxes (loyalty), the tax schedule often is printed on the flag, so to speak, as in war bond drives. To reduce that minimum sentiment needed for acquiescence in taxes, collection is made surer and non-compliance more costly (as in insistence that employers withhold income taxes). Sometimes all fail, however, and sharp changes in tax rates, base, liability, or collection procedures prompt revolt.

### IV. Past Tax Revolts

Tax revolts are as American as 1776. There were revolts even before the Revolution. Some were not even about taxes in the beginning. But taxes were the revealed hand of government, and once several pledged their lives and fortunes in revolution, they strove to attract more to their ranks with promises of tax reduction.

Early on, revenue from monopolized land sales and charity stimulated by reli-

gion much reduced the want for taxes in the colonies. Still, sometimes unalienated land was scarce or valueless and charity was shirked. Hence the Massachusetts Bay Colony in 1638 mandated that every inhabitant contribute to charities and charges of the commonwealth. Light taxes were levied on property, heads (poll tax), and potential income (the faculty taxes); governments got additional revenues from fines levied for indiscretions and fees collected for permissions (to marry, to bury, to peddle, to pour, and to lawyer being requested most often). Imports from other colonies and from other lands were taxed, and use fees were levied on docks and toll roads. Regulations and lotteries supplemented taxes.<sup>12</sup>

Paying these taxes to town, colonial government, and crown, and suffering (if not obeying) this or that regulation, surely the colonists dreamt of a world of untaxed consumption, protected production, unexpropriated wealth, and of neither Indians nor Frenchmen. Furthermore, in the last third of the seventeenth century the contagions of antipopery and natural rights were rife in the colonies and in England, so that many disliked and mistrusted Stuart governments. But it was long standing dissatisfactions, mainly economic in origin that polarized colonists' sentiments before the revolts of the seventeenth century.<sup>13</sup> In New York, for example, under James II's proprietorship (1664-1688), New York City merchants strove constantly and succeeded frequently in monopolizing the trade of Long Island and the flour trade of all New York by statutes and keen support from appointed governors. These trades the merchants exploited too closely, however, and thereby alienated democrats and anti-Stuarts on principle, and farmers and excluded merchants on interest. Opportunity for redress came when James was deposed and the local oligarchy's legitimacy and command of Royal force disappeared. The merchants' engrossments meant that sentiment was fled already from support for James' New York government. James' exile perhaps shifted loyalty and certainly reduced rewards for acquiescence in the oligarchy's rule. That some merchants in

the city and farmers outside the city long had wanted change meant that institutions for communication and agents for change were available. Jacob Leisler's insurrection in New York, 1689-1691, thus was accomplished by quick response to sharp changes in two of the three determinants of political outcomes, loyalty and acquiescence.<sup>14</sup>

Nathaniel Bacon's rebellion occurred in 1676 and in Virginia, but otherwise parallels Leisler's. The forcible exclusion of the Dutch from the tobacco trade initiated hard times in Virginia. The lesser farmers, of course, were on lands nearer the frontier or of lower quality. These farmers felt that reduced tobacco prices and poll taxes burdened them inequitably. Certainly Indians did. When a massacre of western farmers brought no militia aid, the newly arrived frontier planter Bacon raised an independent force and dispersed the Indians. After, Bacon assumed the governorship. But he soon died of fever and left his supporters again leaderless. They were soon resubjugated. In sum, Bacon's rebellion, like Leisler's, started when a leader stepped forward with a response to a change in one of the determinants of political equilibria, acquiescence. Subsequent governments were not improved, but Indians did not reappear, so Virginia's western farmers grumbled along for another hundred years.<sup>15</sup>

In Albemarle, North Carolina, sentiment was shifted suddenly by the imposition of a significant tax on tobacco exports, and was eroded further by the imperious new tax collector. Acquiescence in the status quo now more costly and loyalty eroded, the region soon revolted and replaced both tax collector and governor.<sup>16</sup> Revolts in this period in other colonies seem alike: grumbings about taxes and disaffection with Stuart appointees, *plus* a sharp shift in sentiment, loyalty, or acquiescence that elicits a leader to step forward and prompt revolt. Thus, sentiments for the existing outcome already low, then a sharp shift in sentiments or acquiescence sufficient to permit a new outcome, and a leader with sufficient vision to see the possibility, sufficient interest to want it, and sufficient daring to

go for it meant revolt.

One hundred years later, tax revolt again raged. Suddenly changed burdens affecting sentiment, loyalty, and acquiescence adversely for British interests were exploited alertly by our Fathers of the Revolution. Admittedly, changes in British rule after 1763 (articulated in the revised Navigation Acts, the Stamp Act, and like acts) little burdened the average colonist.<sup>17</sup> But it is the first impact of a tax, not its general equilibrium incidence, which in American history has prompted opposition. The burden of the Navigation Acts fell first on southern producers of the staples, on importers, and on New England shippers. Related taxes first burdened lawyers and newspaper publishers. Thus, Britain misguidedly burdened the few most resourceful and articulate colonists. It should not surprise that revolutionary passion flared first in the southern staples areas and the northern ports.<sup>18</sup>

Southern planters and northern traders were too few to make up an army, however. To get recruits, they began to champion the Rights of Man and Colonists. Theirs was, I believe, a quick conversion. To be sure, the Virginia Burgesses' disputed with Constitutional rhetoric the 1759 royal suspension of an act which significantly undervalued tobacco for settlements in cash of tobacco debts. But in Virginia and in Britain, suspension was urged by tobacco creditors and retention by debtors. In 1752, Virginia legislators protested with Rights-heavy rhetoric the royal imposition of a fee for registering lands. Their opposition evaporated, however, upon their lands being exempted from the fee. When, in 1761, Britain took from colonial legislatures the right to dismiss justices of colonial supreme courts, these legislatures protested but briefly. Rights to issue paper monies were championed when extraordinary finances (to remove Indians, for example) were needed or when debtors controlled legislatures. In the 1770's, it seems fair to say, concern for the Rights of Man, if any, was new.

It was slight, as well, if participation in the Revolution is any guide. The success of anti-British non-importation agree-

ments was proportional to inventories already at hand. An army was got only after Britain levied enough new taxes on new groups of colonists to attain a critical mass of the economically interested. Fighting was done if convenient, that is, if nearby and not at planting or harvesting time. Farmers sold supplies to either side for the best price. Needless to say, this hard nosed policy kept British troops better fed than revolutionaries. But regular meals for soldiers do not offset generals' stupidities and inattentions, and the revolutionaries won. In the end, the only contribution of the Rights of Man rhetoric to the success of the Revolution was its attraction of a few zealots sufficiently early so that means of communication were in place when wanted later. By building an alternative government, zealots lowered the costs of later revolt for the mass of colonists.

Enthusiasm for taxes was not heightened by making government more local. The Articles of Confederation permitted neither tariffs nor taxes. Debt backed by the full faith and credit of the Confederation was issuable, but not wanted. Lenders were reluctant to lend to a government that could not coerce repayment. The states were more free, however. Some supplemented traditional taxes with tariffs on imports from other states and lands. Seven states issued money, as well, which put creditors (merchants) against debtors (farmers) in those states, and debtors against creditors in the other states.<sup>19</sup> In one that did not, Massachusetts, Daniel Shays emulated Nathaniel Bacon's earlier role and led an insurrection. Like Bacon's, Shays' Rebellion failed. It did give impetus to the replacement of the Confederation with the Republic endowed with the sole rights to levy tariffs and to regulate domestic commerce, and with sure but long ambiguous rights to lay taxes.

At Hamilton's insistence, the new federal government took up its power to lay domestic taxes and in 1791 put a tax on whiskey.<sup>20</sup> This excise first fell most heavily on the frontier farmers. Reduction of their grain crops' volumes by distillation economized on transport costs, so these farmers disproportionately made

whiskey. Further, the tax was per gallon, so that the frontier distillers' transport-reduced price bore a proportionately higher tax. Paying a disproportionate tax at a disproportionate rate, frontier men grumbled. Only Western Pennsylvania farmers took arms against the tax, however. Baldwin convincingly explains that in Western Pennsylvania whiskey making was a bigger industry; the local population was there most homogeneous and disaffected (for local Indians were being pushed out too slowly by federal policies and the anticipated opening of New Orleans more favored the southern frontiers); and local Democratic societies fomented rebellion for private ends. This almost ephemeral revolt received substance from the Federalists, who put down the whiskey rebels and Democratic societies forcefully, argued for a standing army, and, draped in the embattled flag, strengthened for a while their hold on the government.

Shays' Rebellion and the Whiskey Rebellion were time-honored responses to time-honored problems. A new tax or a new opportunity to discard an old tax prompted grumbling. If a leader could focus efforts, which he could more cheaply if channels of communication already were open, purely pecuniary revolt could start. But who would build and keep open channels of communication before there was chance of reward? Only zealots. That is why extreme political positions are so frequently associated with numerically viable protests: the ideologues have something of value: media, organization, or finance, usually. When those more basely motivated judge that the probability of success justifies the effort, they join with or absorb the ideologues, and use their assets. The Whiskey Rebellion, for example, illustrates clearly the diverse and strategic concerns that guide political actors. The mass of Whiskey Rebels were protesting the tax burden. But the leaders of rebels and of Federalists had private and personal motives that precipitated the revolt.<sup>21</sup> So I concluded about the Revolution: want of particular and personal reliefs from British rule prompted colonists' agitations and participations; hopes of deceiving others prompted most of the

rhetoric.<sup>22</sup> That the country did *not* rally to Shays' and the Whiskey Rebels' banners and that both rebellions were prompted by new rules just like prior colonial rules is not proof that the Revolution was to change who ruled, not to change the rules.<sup>23</sup> Rather, that no general rally around these rebel banners occurred reflects the slow communication and slower determination of political participation. The next revolution came soon enough. It was won with the election of Jefferson and the Republicans in 1800.

Jefferson repealed internal taxes, and the battles to shift and change taxes shifted to the tariffs and land sales for the next sixty years. Tariffs were set in Washington and collected in a few ports. In theory, as a source of revenue tariffs appealed on several grounds: ease of collectibility and invisibility of burden to voters, for instance. Jefferson even stressed the progressive characteristics of using customs to finance the federal government.<sup>24</sup>

"We are all the more reconciled to the tax on importations, because it falls exclusively on the rich. . . . In fact, the poor man . . . who uses nothing but what is made . . . within the U.S., pays not a farthing of tax. . . ."

Tariffs protect, as well as raise revenue, however, and national tariffs (like those of the confederated states previously) soon moved toward more protection and less revenue. Recent works have expanded greatly the classical understanding of nineteenth century tariff battles.<sup>25</sup> Pincus, for instance, convincingly argues that protective tariffs were most likely got when impacted workers were sufficiently dispersed to interest a critical mass of congressmen, and were most likely sought when producers were sufficiently concentrated to make lobbying worthwhile.<sup>26</sup> In short, tariffs were written under the same pressures that guided the rest of the federal tax code. Elsewhere, I have analyzed Southern agitation over antebellum tariffs as a component of Calhoun's strategy to become president.<sup>27</sup> Calhoun did not get to be president, but he arguably dissipated sufficient sectional goodwill to precipitate the Civil War—an-

other demonstration that momentous public events often follow from private interests followed over time.

Federal tax history since the Civil War is like that which preceded: taxpayers sought to shift burdens, when felt, arguing in equity but acting from expediency. Government sought to tax in ways not felt. At the Civil War, the federal government broadened the tax base from traded goods to include money and income. The income tax and inflation ended after the war, however. For one reason, manufacturers wanted all income to be raised from tariffs.<sup>28</sup> But taxes on money and incomes found favor with Populists and their Progressive children, and ultimately these taxes returned to use for war finance. Perhaps because of the Keynesians' substitution of taxation for control of consumption, federal income tax rates were not restored to pre-war levels after World War II, but stayed at their quadrupled war levels.<sup>29</sup> More likely, it was the incapability of supporting the newly bloated government with tariffs that dictated retention of new rates, and the newly learned Keynesian lesson merely dressed expediency in respectability.<sup>30</sup> The Phillips Curve lesson that inflation reduced unemployment combined with want of taxes in the sixties to restore cash balances to the tax base, as well.

The states had earlier gone after incomes and, by selling bonds to state banks, cash balances, too. They so extravagantly squandered their harvests, however—Pennsylvania, for example, built a canal up the Appalachian Mountains—that voters in many states enacted property tax, debt, and even banking limits. In later crises, especially in the depression, the states turned first to sales and then to income taxes.<sup>31</sup> Cities more recently have supplemented property taxes directly with sales and income taxes of their own, as well as taken state and federal tax funds.

## V. Conclusion

Federal, state, and local taxpayers have seldom shown interest in what their governments do for or to others, but have always shown interest in what their gov-

ernments do for and to them. What their governments do *to* them, the citizens have always thought, is tax them. An excise, property, or income tax they have always perceived as directly and completely burdensome. When a leader could show them that such a burdensome tax likely could be shifted to someone else or cancelled, they have voted, demonstrated, and even revolted. That citizens have not withheld their taxes customarily suggests that they have known that some tax base must yield the harvest if the government is to give benefits. Thus, by their opportunistic escapes of taxation, I believe they have implied a want of government expenditures, but not of taxes on them.

Governments have recognized that citizens prefer benefits to taxes. Accordingly, they have striven to keep benefits sharp and particular and taxes separate and diffuse. Even more cynically, as they sequentially over-harvest one base, then the next, governments promise that reform is just around the corner, and so encourage the vulnerable to remain vulnerable. Perhaps governments are so sly, because many governors led citizens in past revolts.

The tax battles, in sum, are over who shall pay, I am sorry to conclude, and not over how much shall be paid. Thus, it is not over the proper size or tasks of government.

## FOOTNOTES

<sup>1</sup>Gaffney (1978).

<sup>2</sup>Jacoby (1978).

<sup>3</sup>Barone (1978).

<sup>4</sup>Ratner (1967), p. 104.

<sup>5</sup>See Samuelson (1954).

<sup>6</sup>From "revolt" in Morris (1969), p. 1113.

<sup>7</sup>This is the political map drawn by Tiebout (1956).

<sup>8</sup>The disaffected will increase with age (for emigration plausibly is more costly for the older), with diversity of citizens (for wants less likely will be homogeneous), and with the geographical extent of the polity (for the direct cost of emigration will increase with the distance necessary to travel to reach a different political outcome).

<sup>9</sup>My model of political activity is presented more fully in Reid (1977).

<sup>10</sup>Hence, dictators with willing militia have a greater range of choice than do presidents of democracies.

<sup>11</sup>See Buchanan and Flowers (1969) for a like deduction. My argument indeed suggests that the thirty-one percent increase in social security taxes



this year will *not* prompt revolt, just as Hughes deduces in his discussion.

<sup>12</sup>See Ely (1888), pp. 105-15; Hughes (1976); Paul (1954), pp. 3-4; and Ratner (1967), pp. 51-53.

<sup>13</sup>Contra Andrews (1915), pp. 3-7.

<sup>14</sup>The revolutionaries misjudged their punishments, however. Leisler and his lieutenant were hanged and the city merchants' trade monopolies were restored by William and Mary's new governor. See Nettles (1938), pp. 343-50.

<sup>15</sup>See Andrews (1915), pp. 9-142; Nettles (1938), pp. 331-337.

<sup>16</sup>See Andrews (1915), pp. 143-64.

<sup>17</sup>Reid (1970). The burden of the Navigation Acts was likely less than one percent of colonists' income, and was certainly less than five.

<sup>18</sup>Morgan and Morgan (1963), pp. 99-119.

<sup>19</sup>The Carolinas, Georgia, New Jersey, New York, Pennsylvania, and Rhode Island issued money.

<sup>20</sup>For a more complete account of the Whiskey Tax, see Baldwin (1939).

<sup>21</sup>Baldwin (1939).

<sup>22</sup>Reid (1978).

<sup>23</sup>Contrast Hughes (1976), pp. 94-95.

<sup>24</sup>Quote from Ratner (1967), pp. 32-33.

<sup>25</sup>Classical analyses are in Stanwood (1903) and Taussig (1967).

<sup>26</sup>Pincus (1975).

<sup>27</sup>See Reid (1977).

<sup>28</sup>See Ratner (1967), p. 122.

<sup>29</sup>Compare Stein (1969).

<sup>30</sup>The conclusion of Hughes (1978, p. 210), as well.

<sup>31</sup>See Due (1972), Fisher (1969), Haig and Shoup (1934), Ladd (1978), and Shannon *et al.* (1976).

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