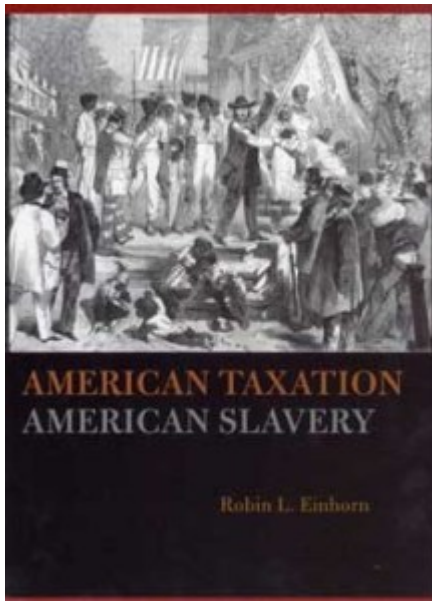
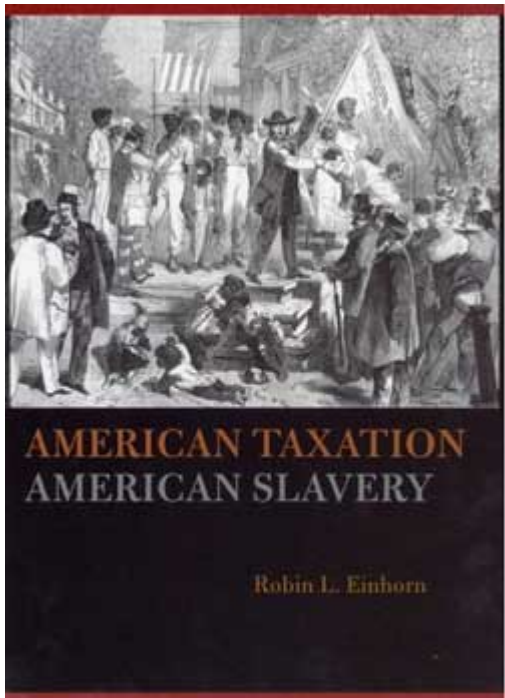


Taxing the House Divided



Robin L. Einhorn, *American Taxation, American Slavery*. Chicago: University of Chicago Press, 2006. xii + 337 pp., cloth, \$35.00.

Because it was an observably brutal and demeaning institution, American chattel slavery cloaked itself in a culture of euphemism. When masters spoke of their “servants” or “my people,” they clearly meant their slaves. John C. Calhoun’s constant defense of the “peculiar institution” in Congress was a polite way of asserting that the right of one human being to own another was sacrosanct. And when Harriet Jacobs ran away from a predatory master in 1835, the master’s runaway slave ad in Norfolk’s *American Beacon* masked his lustful intentions by describing her “agreeable carriage and address” and, despite his constant

sexual pursuit, noted that "this girl absconded from the plantation of my son without any known cause or provocation." Everyone who supported slavery in the United States seemed oddly unable to find the words to speak about it.

Taxation enjoyed no such grammatical protection. When discussing taxes, folks tended to be as blunt and as direct as possible. "No taxation without representation," for example, is a decidedly non-evasive slogan. At best, taxes were a necessary evil; at worst, they were, like death, dreadful and inevitable. Even though taxation is a necessary function of governments, it is the one element of the polity that Americans never tired of criticizing from the earliest days of the Republic. "Private fortunes are destroyed by public as well as by private extravagance," Jefferson wrote of taxation in 1816, "and this is the tendency of all human governments." In juxtaposition to slavery, which required elaborate verbal gymnastics to make an inhuman and unnatural institution appear normal, the wonted and necessary institution of taxation inspired the kind of rhetorical vitriol normally reserved for the most wicked of things.

The way Americans discussed slavery and taxation was thus very different, but in her provocative book *American Taxation, American Slavery*, Robin L. Einhorn suggests that when it comes to these familiar American institutions, rhetoric belies reality. The nuts and bolts of this work outline the tax structure of American colonial, state, and federal governments from the early seventeenth century to the eve of the Civil War. Along the way, however, a much larger argument about the relationship of governance to slavery emerges; one which brilliantly correlates faulty and unequal tax regimes with the influence of slavery. Northern governments, as it turns out, did not provide their citizens with more equitable tax systems than their southern counterparts because of their Puritan or Quaker belief systems, the colder weather, their more populous cities, or any of the other usual suspects when it comes to sectional divergence. It was the absence of slavery that allowed for fair taxation in the North. Conversely, the paranoia surrounding the future of slavery—or at least the fear that slaves might be taxed to emancipatory levels—afflicted southern polities. Since policies are only as good as the institutions that create them, it is not surprising that inefficiencies and inequities followed the defense of slavery. "This was not a democratic society," Einhorn writes of Virginia during the colonial period, "and it was not a society capable of sustaining sophisticated government institutions" (52). Southern polities created unequal tax policies because their priority was the protection of slavery, Einhorn argues, while northern governments like Massachusetts "had the luxury of a more democratic political system" as "the system did not exist for the very purpose of perpetuating drastically exploitative social relations" (60).

This divergence has deep roots. Most American colonies relied upon some combination of poll and property taxes to generate revenue. The former was a regressive tax on individuals, as poor folks pay a larger percentage of their income on a poll tax. Property taxes, however, could be adjusted *ad valorem* to reflect differences in wealth. Sure, the devil was in the details, but

hammering out an equitable tax system is what legislatures do best. Or do they? Einhorn's detailed account of variations among colonial taxation reveals the reluctance among southern governments to assess the property values of slaveholding elites—to do so would question these "masters" and their place atop society. But in the North, such valuations occurred quite regularly. Politicians there had more administrative resources—scholars of political development would say more "capacity"—and could better mediate the expected political quibbling over valuation policies. In the South, planter anxiety over property, both human and physical, translated into administrative paralysis. This trend continued into the years of the Early Republic, as Einhorn maintains that "the more democratic governments were the more competent governments—and these governments were located in the North" (82).

When Einhorn turns her attention to federal taxation, anxious slaveholders cast an even greater shadow. Although the new constitution allowed for "direct taxes" from the states, tariffs provided the overwhelming share of revenue for Washington throughout the nineteenth century. Impost duties or tariffs pass along costs to consumers and can evade major controversy, unless politicians try to raise them to protective levels. This is why, Einhorn maintains, the specter of federal taxes levied directly from states raised more hackles at the Constitutional Convention than any proposed imposts or tariffs. More specifically, a direct tax based on population figures became tangled up in the debate over representation. As everyone knows, delegates created the "Three-Fifths Compromise" as a way to reconcile southern desires to count slaves for political representation; Einhorn reminds us that this compromise also would have apportioned all "direct taxes" levied by the federal government by this same three-fifths rule, "leaving everything else to the imagination" (183). The response to both real and imagined slave conspiracies in states like South Carolina and Virginia suggested that southerners had very active imaginations. When such thoughts fixed upon the impact of a direct tax, they feared it might force emancipation in the South if slaves were included in *ad valorem* assessments. Or, as Patrick Henry put it more bluntly to fellow Virginians in 1788 in regard to the foreseeable punitive nature of direct taxes on slaveholding, "They'll free your niggers!" (179). The rhetoric of slavery (not so evasive in this case) won the day and the tariff eventually became the fiscal engine for the federal government throughout the nineteenth century.

American Taxation, American Slavery concludes with a discussion of antebellum tax policies in northern and southern states. More specifically, Einhorn argues that the reluctance of slaveholders to pay taxes on their human property polluted the great tax reform of the antebellum period: the "uniform clause." Uniform clauses ostensibly reduce inequalities in tax collection by ruling that no single form of property shall be taxed at greater rates than others. Yet here again the defense of slavery loomed large, as such clauses insured that slaves fell under the protective umbrella of uniform property tax rates. Northern and western states picked up uniformity clauses because they misread "a defense of slavery as a defense of equality," the end result of which was that uniformity clauses also protected wealthy northern property holders and

corporations (204). This argument is perhaps the most delicate one in *American Slavery, American Taxation*, as the idea of northern politicians duped into inequality pushes the boundaries of slavery's influence in every single facet of antebellum policymaking to its limit. But this is only a minor criticism for what is otherwise a riveting work constructed with an impressive breadth of research. By the end of this book, it is clear that slavery exerted a strong gravitational pull on the political institutions of antebellum America—a “kind of Weimar in blackface” according to Einhorn—far beyond the courthouses and statehouses of the South (211). This makes *American Slavery, American Taxation* an exemplar of institutional history at its most creative and stimulating.

One would like to think that the world of empty, laughable euphemisms in the defense of inequality died long ago. Instead, Americans now use the same elaborate rhetorical dances to talk about taxes where they once they used them to discuss slavery. Politicians prefer to debate the merits of a “death tax” rather than discuss whether a tax on inherited wealth is fair or necessary. Pundits sloganeer a shockingly regressive sales tax into the “fair tax” in order to undermine America's progressive income tax system. Einhorn's work is not meant to explain the merits or shortcomings of these contemporary issues. But the larger themes she persuasively develops in *American Taxation, American Slavery* suggest that once the real policy debates end and the political euphemisms materialize, democracy suffers. It's as inevitable as death and taxes.

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Sean Patrick Adams is assistant professor of history at the University of Florida. He is the author of *Old Dominion, Industrial Commonwealth: Coal, Politics, and Economy* (2004) and is currently working on a study of the consumption of heat and energy transitions in antebellum America. He has always paid his taxes on time and without complaint.