



**WESTERN
MICHIGAN**
UNIVERSITY

The Journal of Sociology & Social Welfare

Volume 34
Issue 3 September

Article 15

2007

American Taxation, American Slavery. Robin Einhorn. Reviewed by
Paul H. Stuart.

Paul H. Stuart
University of Alabama

Follow this and additional works at: <https://scholarworks.wmich.edu/jssw>



Part of the Social Work Commons

Recommended Citation

Stuart, Paul H. (2007) "*American Taxation, American Slavery.* Robin Einhorn. Reviewed by Paul H. Stuart.,"
The Journal of Sociology & Social Welfare: Vol. 34 : Iss. 3 , Article 15.

Available at: <https://scholarworks.wmich.edu/jssw/vol34/iss3/15>

This Article is brought to you by the Western Michigan
University School of Social Work. For more information,
please contact wmu-scholarworks@wmich.edu.



some coverage often did not seek out care until their conditions worsened. For universal coverage to contain health care costs and be maximally accessible to the working poor, workers must be afforded some of the same income protections that workers in better paying jobs take for granted, such as sick pay. Still, the argument the authors make is a compelling one. The strength in the book lies in its elucidation of the consequences that welfare reform, coupled with a low-wage service-sector market with few worker protections, has had on poor people and their health. The book's strength also lies in its frank discussion of the future racial tensions that may arise between a largely Caucasian baby-boomer generation and a younger and increasingly minority workforce if the present methods for healthcare financing are not addressed.

Amy Lapan
Napa Valley College

Robin Einhorn, *American Taxation, American Slavery*. Chicago: University of Chicago Press, 2006. \$35.00 hardcover.

Can a book about tax policy in the United States between the colonial period and the Civil War inform us about contemporary discussions about taxation? Robin Einhorn, a professor of history at the University of California-Berkeley, thinks so. In *American Taxation, American Slavery*, she argues that the institution of slavery explains much about colonial and ante-bellum tax policy and links the anti-tax ideology of Southern slave-owners to today's allocation of taxes to the federal and state and local governments. The anti-tax ideology that has permeated American history is traced to disputes about the taxation of slaves as persons and property. Einhorn contrasts the tax policies of the Northern and Southern colonies and attributes the differences to the varying importance of slavery and to slave owners' fears that taxation would threaten the institution of slavery.

This book is one of a number of recent works on the early history of the United States that fundamentally challenge our

conventional understanding of colonial and early national political society. In the course of constructing her argument, Einhorn breaks new ground in our understanding of the colonial, revolutionary, and ante-bellum eras. She has widely read the secondary literature on government and taxation and shows the continuing relevance of her story to contemporary discussions of taxation. She challenges our conventional understanding of democracy in early America, of the meaning of the "Jeffersonian ideal" of limited government, and of the significance of the Jackson era. She argues that the nation's anti-tax ideology is a heritage of the slave owners' fear that "the power to tax is the power to destroy." (See Einhorn's essay, "Tax Aversion and the Legacy of Slavery," available at <http://www.press.uchicago.edu/Misc/Chicago/194876.html>.)

To place the story of taxation in colonial America in context, Einhorn begins with a discussion of eighteenth century European tax policy, which relied heavily on excise and customs taxes. She then discusses the tax systems of the English colonies in North America, contrasting Virginia's primitive tax system with the more developed Massachusetts system. Virginia relied on simple taxes and provided little scope for local decision making, while Massachusetts provided for extensive popular local participation in valuing property and setting tax rates. She extends the Virginia-Massachusetts comparison to the colonies as a whole. Tax systems, Einhorn shows, provide a window into a colony's social and political structure. In particular, she explains the contrast between the tax systems of the Southern and Northern colonies by comparing the importance of slavery in their economies.

Einhorn's focus shifts to the federal level in the next section of the book. With the creation of a continental government, the United States needed to allocate the responsibilities and taxing powers of the states and the federal government. Einhorn traces the discussions of the taxing powers of the federal government in the context of the conflict over state and federal powers. The tariff, a schedule of impost duties on imports, was the major source of federal revenue from the Articles of Confederation (1781) until the Civil War (1861). Although Southern whites objected to the tariff, Einhorn argues that the Confederation Congresses adopted taxes on imports as a political

accommodation to slavery, since the federal government could thus avoid valuing slaves as a species of personal property: "The impost was the only tax Congress could adopt without talking about slavery" (p. 120). The Constitution required that "direct taxes"—taxes on persons or property rather than imports—be apportioned according to population, with slaves counted at three-fifths of their actual population, a rule which reduced the tax liability of the slave states.

Following this discussion of federal tax policy, Einhorn returns to state tax policy with a discussion of property taxes in the ante-bellum period. As in the colonial period, Northern state tax policy allowed for local decision making while Southern states minimized the role of local institutions in valuing property and setting rates. She provides a discussion of state constitution-making and of the uniformity clauses included in twenty of the thirty-three state constitutions by 1860. Uniformity clauses provided a way to protect slaveholders from paying higher taxes on slaves than on other forms of personal property; as non-slave states in the Midwest adopted uniformity clauses, they similarly limited the tax liability of large landowners.

An Epilogue provides a discussion of the Virginia constitutional convention of 1829-30, a convention that pitted the demands of yeoman farmers for representation against the demands of slaveholding planters for their right to determine their own tax liability. Former President James Madison argued that slaves should be counted in determining the apportionment of seats in the legislature as they had "a common interest" with their masters "against undue taxation, which must be paid out of their labour" (p. 253). An appendix, which should be required reading for students of social welfare, provides a clear and informative discussion of "How to Talk about Taxes" (pp. 257-269).

Throughout this book, Einhorn demonstrates a command of the primary sources and secondary literature on American taxation. A brief review cannot do justice to the complexity of her argument. Her argument is well developed and she is not shy about linking her story to contemporary developments, in particular the conservative argument that the taxing power is inherently oppressive. This book will be useful to anyone

concerned about contemporary tax policy in the United States—and it should convince those who have not been concerned about tax policy that they should be.

Paul H. Stuart
University of Alabama