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### Résumé de l'article

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## “Truth and Taxes”

JEFFREY L. MCNAIRN

### *Abstract*

*Part of the roundtable on E. A. Heaman's Macdonald prize-winning Tax, Order, and Good Government, this essay takes up the book's claim to offer a social history of knowledge. It explores the central role knowledge production plays in the book to speak to current anxieties in our “post-truth” moment. It suggests that the book can be read as a neo-progressive intervention that refurbishes and updates the progressive historians of the early twentieth century. As a result, this brilliant book twins a rather naturalistic conception of self-interest with a deep commitment to thinking historically about social injustice, power, and the conditions by which truth might replace ignorance.*

### *Résumé*

*Dans le cadre de la table ronde sur le livre primé d'E. A. Heaman, Tax, Order, and Good Government, lauréate du prix du meilleur livre savant en histoire canadienne de la SHC, ce texte reprend le désir du livre d'offrir une histoire sociale de la connaissance. Il explore le rôle central que joue la production de connaissances dans le livre pour parler de nos angoisses actuelles à l'ère de la « post-vérité ». Il suggère que le livre peut être lu comme une intervention néo-progressive qui réhabilite et actualise les historiens progressistes du début du XXe siècle. En conséquence, ce brillant livre jumelle une conception plutôt naturaliste de l'intérêt personnel avec un engagement profond à penser historiquement sur l'injustice sociale, le pouvoir et les conditions dans lesquelles la vérité pourrait remplacer l'ignorance.*

In 1846, the American legal luminary, Simon Greenleaf, tested the historical accuracy of the Christian gospels using the rules of evidence of a common-law trial. Matthew made a good witness for Jesus because, as a tax collector, he was “an experienced and intelligent observer” and “familiar with a great variety of forms of fraud, imposture, cunning, and deception, and must have become habitually distrustful, scrutinizing, and cautious.”<sup>22</sup> A young Thomas White fit the profile, beating back attempts by aggrieved property-owners to reduce their tax bill with compelling evidence gained as a Toronto assessor. Tax collectors in British Columbia did not, smothering evidence of their coercive, inept, and unequal tax practices with anti-Chinese racism.

As E.A. Heaman says in the introduction to her frightfully brilliant *Tax, Order, and Good Government*, “knowledge matters a lot to taxation” and, in her telling, without shared truths about fiscal transfers, tax conversations were more akin to a knife fight than public deliberation.<sup>23</sup> Knowledge matters a lot to justice, too: did Montreal’s water tax redistribute wealth from the poor to the rich or not? There can’t be democracy without knowledge either. Our ability to act together and hold power to account is undermined if we can’t tell fraud from fact. Yet, we are frequently warned that truth is in crisis; buffeted by fake news and alternative facts in aid of lies; the inconvenient claims of experts waved aside as special pleading in this seemingly post-truth moment.<sup>24</sup> Heaman’s book is a trenchant analysis of that present because she puts knowledge alongside economic justice at its core and insists we think historically about both. Heaman has been thinking hard about knowledge production all along: about how nineteenth-century exhibitions reflected the same empirical realism as Greenleaf’s test of Christianity; about St Mary’s teaching hospital in London where medical knowledge “was irreducibly social”; and about how the British constructed French-Canadian “ignorance” as a truth during the Seven Years War.<sup>25</sup>

Thus, when turning to tax history, Heaman does not address current epistemic anxiety with comforting nostalgia, linear stories of progress, or didactic lessons. We find no prelapsarian moment when truth, justice, and democracy were unsullied by Twitter and Trump. The attack of Montreal’s mayor on city bureaucrats and vested interests was, we are told, a “sham.” It merely “performed outrage” as “populist political spoilers ... deflected rather than mobilized popular frustrations.” The concentration of power and wealth continued apace. There is no narrative of progress either. If federal income taxation came in 1917, it was “toothless,” a conservative achievement guided by Thomas White, now finance capital’s greatest asset for perfecting the alchemy that turned wealth into expertise. Finally, there is the stark contrast to the “tendentious reading” of Confederation offered by George Wrong to discredit French-Canadian opposition to the government in which White served. Heaman’s reading of taxation in the five decades after Confederation is not one from which we are encouraged to distil partisan lessons.<sup>26</sup>

Rather, Heaman orients us in the present by historicizing Thomas Piketty’s *Capital in the Twenty-First Century* (2013) in “a social history of politics grounded on a social history of knowledge.” In her contri-

bution to this roundtable, Penny Bryden explores the former; I turn to the latter. Piketty foregrounds economic inequality and Heaman does the same. Wealth concentrates among the few who contribute less to society, a trend that can be reversed only by progressive taxes on wealth. Piketty is to the Occupy Movement what Henry George was to the progressives; both wrote weighty tomes of political economy that became international bestsellers because they made sense of popular resentment, and directed knowledge and resentment alike against a regressive state.<sup>27</sup> Taking up Piketty's challenge, *Tax, Order, and Good Government* offers us an exemplary neo-progressive history for the twenty-first century.

Like the progressive historians of the early twentieth century, Heaman rejects the pieties of more "gentlemanly" studies of politicians and nation-builders. In 1909, for instance, Carl Becker argued that the American War of Independence was not about "home rule," but about "who should rule at home." Becker and Heaman both seek the answer in the conflict between vested interests and "the people" over material resources, or what Heaman calls the struggle between wealth and poverty. Charles Beard's *An Economic Interpretation of the Constitution of the United States* followed in 1913, insisting that the American Founders acted in the economic interest of their group to devise a constitution that contained popular democracy.<sup>28</sup> In her tax interpretation of Confederation, Heaman sees the *British North America Act* as similarly advancing the interests of the propertied. It freed Ottawa from governing poverty and relying on direct taxation. George-Étienne Cartier's talk of a new political nationality was lofty words for economic self-interest: "talk was cheap, taxes were not."<sup>29</sup>

Income taxation may have reintroduced poverty to the federal level in 1917, but, like Confederation, it is presented by Heaman as a containment strategy in the face of a series of tax revolts. In the related campaign to raise revenue through the sale of Victory Bonds, Shirley Tillotson sees people being brought closer to the federal state as part of building a democratic consensus around the notion that they should pay for the war. Heaman sees the bonds as "a magnet for finance capital" and their exemption from the new income tax yet another way to concentrate wealth and solder the state to capital.<sup>30</sup> We see the same emphasis on material conflict when Heaman introduces people in the book by what they owned and who they knew among the well-off. She is gesturing towards the sort of conspiracy of "crony capitalism" exposed by progressive-era muckrakers like Gus-

tavus Myers (and progressive historians) to displace readings of politics (like the “all-too-enduring analysis” of Jules Siegfried) that privileged “race and party.”<sup>31</sup> Heaman’s is a nuanced account of how conflict was mediated and power legitimated, but it remains an exposé of material self-interest.

If still progressive history, Heaman’s is *neo*-progressive in three key respects. First, by framing her account around “wealth” and “poverty,” she escapes the interpretative straightjacket of Beard’s economic determinism and class analysis as she moves adroitly across forms of wealth, regions, and levels of government. As a consequence, it is not always clear to whom “wealth” or “poverty” refers. The terms sometimes describe poles of material inequality rather than social categories or historical actors. Second, in one of the outstanding themes of the book, Heaman shows how French Canadians, the Chinese, and “Indians” were racialized in fights over fiscal transfers. It allows her, as Carmen Nielson emphasizes in her contribution to this roundtable, to take seriously the social and cultural history written since the progressives. Women appear, too, as consumers and taxpayers, but also as fictionalized representations — “Miss Canada.” This is because, in another important theme, only power can protect a group’s interests, not right or truth — and actual women, like the Chinese in British Columbia or the predominately Catholic poor in Montreal, were being disempowered to safeguard wealth from an increasingly democratic state. Heaman respects their agency and defends their rationality. French Canadians, for instance, had good reasons to vote for clientalist politicians who, unlike liberal reformers, were responsive to their demands and refrained from attacking them as incapable or backward.

Yet, before declaring the “history wars” over, it is worth interrogating the terms of this welcome truce. For Heaman, fiscal disputes remained essentially material. Attempts to read them culturally — as about “race” or nation — were efforts to disempower those who threatened the rule of wealth. Heaman pleads for a politics of economic justice over a politics of the “rhetorical constructions of identity” to avoid “distorted romanticized narratives of personal identity fulfillment.”<sup>32</sup> It is an interpretative commitment predisposed to a naturalistic view of self-interest. Heaman’s virtuoso rendition of the 1911 election pits “rhetoric” against “vested interests,” a framing that should give cultural and intellectual historians pause.<sup>33</sup> Convinced that the wealthy were self-interested and that their self-interest can be read off their social position, Heaman feels no obligation to try to understand their

rival view of fairness. Indeed, she comes close to suggesting that no substantive conception of justice or the common good existed prior to that of the progressive tax reformers.<sup>34</sup> Heaman gives us a social history of politics and knowledge; we need a history of self-interest too. How did people come to perceive what their self-interest was or what sort of self had interests? How did they know who they shared those interests with, how they might be advanced, and what role they should play in their moral universe? Self-interest belongs to the universe of meaning as much as rhetoric.<sup>35</sup> Attending astutely to diverse social groups and cultural explanations, Heaman bridges subfields, revitalizing rather than transcending progressive history.

Third, Heaman shares with progressive historians a greater affinity with pragmatism than the inductive empiricism of Greenleaf's generation, but she draws on more recent developments in the history and philosophy of science. This allows her to navigate between the objective (fiscal transfers existed) and the subjective (fiscal transfers required human beliefs, practices, and institutions to exist and to be known).<sup>36</sup> Pragmatists refused to divorce knowledge from power and fact from interpretation, feared the antidemocratic potential of professionals' claims to a disinterested objectivity, and insisted that truth did not adhere in an idea, but, in the words of John Dewey, an idea "is *made* true by events."<sup>37</sup> Objective knowledge does not exist prior to or absent interpretation, but, in Heaman's words, requires "social networks to marshal intersubjectivity." In one of the book's most important sentences, she acknowledges that "Where other historians study the construction of subjectivities, I study the construction of objectivities — the emergence of intersubjective consensus around some basic fiscal facts and trends in the early history of Canada's national life."<sup>38</sup> If Carl Becker declared "Everyman His Own Historian," for Heaman the great achievement of Henry George and single-taxers was a "popular enlightenment" that made every man and woman their own tax specialist, able to talk back to professionalizing economists who manned the ramparts of capitalism and "had to slant the evidence" to "single out the single tax for special opprobrium."<sup>39</sup>

Much of *Tax, Order, and Good Government*, then, is concerned with how some things came to be considered true, even as it maintains its own claims to know the truth. Numerous government commissions are parsed as modes of governance that served multiple purposes (of which fact-finding was rarely the most important); the tension between expertise and democratic politics runs throughout the book; and the

effects of the state becoming a more robust centre of calculation are traced. Everyone, it seems, had their own figures; George Brown had his “rickety” data about fiscal transfers to Quebec; the Fabian grocer of Saint John had his calculations of household income.<sup>40</sup> Sometimes, truth was impotent, overwhelmed by racism, self-interest, or sheer power. Sometimes, ignorance was useful. Macdonald preferred indirect taxes such as the tariff because they were hidden, enabling the clientalist politics at which he excelled and forestalling the administrative state. The Liberals who followed repositioned the state as a neutral umpire of competing interests. Manitoba’s organized farmers showed up to the Fielding Commission with “unassailable evidence of fiscal transfers” (won with knowledge protocols Greenleaf would have recognized) as if they had been invited to an exercise in public reasoning rather than a performance of negotiations among interests. Manitoba farmers were a less important interest than Ontario manufacturers, so their truth did not compel.<sup>41</sup>

Yet, Heaman also shows when facts could be made to count. Macdonald may have intended the Royal Commission on the Relations of Capital and Labour as a “sop,” but Jules Helbronner used it “to get unassailable facts before the public” that became objective knowledge that Montreal’s water tax was regressive. Like all facts, Helbronner’s could not be seen from a place of disinterested objectivity (from nowhere), only from a subjective vantage point of principle (from where Helbronner sought out injustice). Helbronner also made his facts politically useful. Tax records could not provide an absolute measure of poverty without importing morality or some other external standard by which to judge their numbers. Tax records could, however, be used to construct a wholly empirical measure of relative poverty by comparing the water tax assessed to the assessed value of property and rent.<sup>42</sup> Helbronner’s statistics, seemingly devoid of morality and subjectivity, found useful if limited allies among medical experts concerned with public health (and their own authority), but it was the convergence of his statistics with the experience and resentments of Montreal’s poor that created intersubjective consensus. Examples that shocked the conscience and the pitiful pleas of the destitute joined with this “new kind of evidence situated at the convergence of state and society” to empower and direct popular reform efforts against “predatory municipal taxation.” Heaman emphasizes how “knowledge deferred to power,” but also shows how knowledge sometimes gave people the capacity to bend power; it just wasn’t detached from

the subjectivities, norms, and practices of those who discovered it, or from the society in which it had to make its way. Jules Helbronner is the closest thing *Tax, Order, and Good Government* has to a hero.<sup>43</sup>

Heaman insists that facts are social. Her interest is less the construction of tax records on which Helbronner and others relied than the “particular times and places” in which the truths derived from them became efficacious.<sup>44</sup> That’s an historical rather than a philosophical question. No model or theory can tell us whether the tax collector we encounter in the archives or in our home is “Assessor White” or his predatory, race-constructing British Columbia counterpart; whether ratepayer politics will build cross-class coalitions or erect class barriers; whether a politician is directing popular resentment towards tangible reforms or deflecting it for unworthy purposes, often by cultural scapegoating.

To think carefully about when and how truth replaces ignorance and makes a difference is to think historically. Heaman locates the “moral centre” of her book in the pleas of the poor not to be taxed into greater poverty. The book’s profound commitment to the “disciplined intersubjectivity” of historical thinking provides its second moral anchor.<sup>45</sup> Don’t be misled by its harsh verdict on experts, especially the professoriate, as a closed guild seeking authority by depoliticizing knowledge, cozying up to power, lessening accountability to the public, and policing the boundary with “quacks.” The first lesson of this neo-progressive history is not to be duped. The second is to fulfil the social obligation of knowing the past and persuading the present of what it needs to know.<sup>46</sup> Summarizing how Canada’s fiscal federalism taxed and disenfranchised the poor while claiming that wealth contributed more, Heaman concludes “the hypocrisy was and is shocking.”<sup>47</sup> She wants us to be angry about the past and in the present; not detached, indifferent, or bemused at the folly of the less-knowing. Much less does she want us to feign neutrality under the pretense of objectivity or to wallow in interpretative uncertainty. Heaman has moved past Greenleaf’s inductive realism, but they share the conviction that there can be neither justice nor democracy without procedures to “carefully tease apart subjectivity and objectivity, uncertainty and certainty,” to earn truths that can “be made known and understood by a sovereign public.”<sup>48</sup> E.A. Heaman’s formidable *Tax, Order, and Good Government* makes heavy demands on us as historians and citizens.



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