

# The Business of Taxes, the Taxation of Business and the Question of Democracy

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Volume 31, numéro 1, 2021

URI : <https://id.erudit.org/iderudit/1083632ar>

DOI : <https://doi.org/10.7202/1083632ar>

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Éditeur(s)

The Canadian Historical Association / La Société historique du Canada

ISSN

0847-4478 (imprimé)

1712-6274 (numérique)

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Citer ce document

Anastakis, D. (2021). The Business of Taxes, the Taxation of Business and the Question of Democracy. *Journal of the Canadian Historical Association / Revue de la Société historique du Canada*, 31(1), 115-127.  
<https://doi.org/10.7202/1083632ar>

Résumé de l'article

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## The Business of Taxes, the Taxation of Business and the Question of Democracy

DIMITRY ANASTAKIS

### *Abstract*

*Shirley Tillotson's Give and Take: The Citizen-Taxpayer and the Rise of Canadian Democracy provides an opportunity to examine this important work's approach to taxation and business, even if the book's focus is not primarily focused upon business taxes, businesspeople, or the role of business in taxation policy over the period that that book addresses. This article looks at how Give and Take explores business and taxation, and at how Tillotson engages with some of the key elements and themes in Canadian business history. While not a business historian, Tillotson provides important insights into how we understand the intersection of business and taxation.*

### *Résumé*

*L'ouvrage de Shirley Tillotson, Give and Take : The Citizen-Taxpayer and the Rise of Canadian Democracy, offre une occasion d'examiner l'approche de cette œuvre importante en matière de fiscalité et d'affaires, même si le centre d'intérêt du livre n'est pas principalement axé sur les impôts des entreprises, les gens d'affaires ou le rôle des entreprises dans la politique fiscale au cours de la période traitée. Cet article examine la manière dont Give and Take explore les affaires et la fiscalité, et comment Tillotson intervient dans certains éléments et thèmes clés de l'histoire des affaires au Canada. Bien qu'elle ne soit pas une historienne du domaine, Tillotson propose des aperçus importants sur la façon dont nous comprenons l'intersection entre les affaires et la fiscalité.*

At first blush, Shirley Tillotson's expansive and impressive *Give and Take: The Citizen-Taxpayer and the Rise of Canadian Democracy* does not read like a work of business history. And why should it? At the outset, the book states clearly that it is not aimed at the taxes most likely to galvanize business's ire, particularly "resource rents and (largely) corporate taxes," but focuses upon income taxes, which affect the broadest swath of Canadians. In doing so, *Give and Take* makes a compelling and deeply sourced argument about the broader expansion of individual taxpaying across the twentieth century. In particular, Tillotson shows how the advent, expansion, and debates over personal

income taxes starting in 1917 helped to build Canadian democracy in manners large and small, explicit and implied, ideological and practical, and that, at times, taxation was even seen as a progressive and noble goal.

But, as we know and have been told *ad nauseam* for decades, businesses, large and small, and business leaders, have been explicitly and implicitly, and for both ideological and practical reasons, dead set against taxation of pretty much all types — personal income taxes, corporate income taxes, capital gains taxes (especially!), and even, though not always, tariff duties.<sup>45</sup> Yet Tillotson’s methodological approach is, in many ways, the antithesis of how one would seek to examine the views of Big Business (however defined) towards taxes: by concentrating on putting individual, ordinary “human beings into our tax history” and linking the expansion of personal income taxation to the growth of citizenship and democracy, *Give and Take* necessarily lessens its focus on how individual businesses, business organizations and lobby groups, and their leadership reacted to state efforts to increase taxation, either as a counterpoint to individual taxes or through corporate taxation.<sup>46</sup>

Certainly, in a book as well written and researched as this one, there are copious examples of the opinions of individual business leaders and instances of “the business view” on questions of taxation of all kinds, “from the president of Dominion Steel to the local druggist and many in between.”<sup>47</sup> And instances of these individuals’ and groups’ tax resistance do abound throughout the book, given the impossibility of navigating a half-century of evolving debates over taxation without considering the interests of business and, particularly, given the largely (still) capitalist-friendly Canadian landscape in this period.<sup>48</sup> But, as Tillotson admits, *Give and Take* is “not primarily about economic policy or high politics or legislative drafting,”<sup>49</sup> or, for that matter, is it about the crisis of confidence sparked by issues such as taxation (and regulation, and welfare state polices, and the proliferation of crown corporations, etc., etc., that business leaders experienced over much of the same Keynesian-dominant time frame that Tillotson’s book covers, from the end of the First World War through to the 1960s.<sup>50</sup> This is not an interest group study that either privileges or diminishes the role of business in the dynamic — not too hot, and not too cold — and Tillotson is absolutely fair in her characterization.

So, while the views of individual business leaders are, actually, in steady supply in *Give and Take*, the book does not unnecessarily

dwelling upon broader business leaders' ideological or practical aversion to taxes as a standard trope. In fact, little of the book's emphasis is upon stereotypical business leaders or their concerns as an undifferentiated group, which is refreshing, given how "business" is sometimes (often? inevitably?) treated by Canadian historians, where it is usually mostly ignored, or sometimes viewed as caricature, both monolithic and shallow.<sup>51</sup> Instead, Tillotson effectively and thoughtfully balances and explains the differences between philosophical positions on critiques of taxes and tax policy with questions around tax avoidance and evasion, which are not the same.

Moreover, the book does not initially read like a business history because, at its core, it is an example, *par excellence*, of the "new political history." By emphasizing the everyday correspondence and conversations of ordinary Canadians in how they thought about, felt about, and dealt with taxation, the book *really* does bring the focus and locus of social and cultural history to some of the big questions of Canadian political economy. We learn about the state, politics, media, Parliament, regional cultures, federalism, and all sorts of matters in between, and we do so without being overly burdened by a framing that could easily lose sight of the main goal of revealing ordinary people's voices in this debate. In this light, *Give and Take* shouldn't read like a business history of taxation, which would look immeasurably different, and would probably kill any notion of achieving the goal of a "strangely entertaining social history of taxation," which Tillotson has so successfully accomplished.<sup>52</sup>

Having said all this, it might come as a bit of a surprise to Tillotson to be called, even in passing, a business historian, a label some historians might not take too kindly to. After reading the book, however, the evidence is fairly convincing. And yet, before making the case that Tillotson's book does indeed grapple with essential aspects of business history, it is worth pointing out that Tillotson is but one in a long list of social and cultural historians who have, in embracing the new political history, or simply writing as social or cultural or even economic historians, also unwittingly embraced their inner business historian. Other past winners of the Canadian Historical Association's best book prize might not consider themselves primarily business or economic historians either, but their work certainly suggests as much. Of the four winners of the Canadian historical profession's most prestigious prize immediately prior to Tillotson, Elsbeth Heaman won for her work on taxes (again, the nexus of capitalist/state political econ-

omy), Sarah Carter won for women, land, and work on the Prairies (property), Robert Sweeny won for Montréal's industrialization (could there be a more business-oriented topic?), and Jean Barman won for a study of women in the fur trade (could there be a more *Canadian* business-oriented topic?).<sup>53</sup> Evidently, we've all become business historians, to some degree, and one does not need to write about firms or entrepreneurs or markets to do so.<sup>54</sup>

While *Give and Take* does not necessarily read like a business history, it certainly contains elements that speak to fundamental aspects of the Canadian history of business, and how business is essential to understanding tax history. Let us enumerate, like any good tax accountant, a few reasons *why* this book fits the bill. For one, *Give and Take*, as the short title suggests, is a book about taxing income, wealth, and property; about the giving and taking of material wealth by the state; and the arguments about *how* this material wealth is given and taken, and *who* is being asked to give and to take. As professors Brian Gettler and Lisa Pasolli show in their own insightful pieces for this roundtable, these decisions matter deeply for broader questions of race, gender, welfare, and how we as a society collectively conceptualize fairness, our priorities, and ultimately who or what gets to benefit from this redistribution of wealth.

In short, *Give and Take* is a book about *capital*, however broadly defined and constituted, and the fights over how to reallocate it. These fights about giving and taking capital, and their impact upon the body politic, is a central contention of the book. Moreover, the underlying conversations about these fights that Tillotson so effectively reveals are ultimately about how the state wrings wealth from a capitalist economic system to support its state goals, be they war-making, war-debt-paying, infrastructure-making, welfare-state-building, or, as Tillotson has so eloquently argued, fairness and democratic values. Canadian taxation is, ultimately — or, at least, according to the rhetoric of politicians — about instilling “fairness” into the Canadian capitalist system, and a very healthy, very happy and very important outcome of this process of redistributing capital is supposed to lead to a healthier, happier, and consequentially more democratic and fairer Canada. Capitalists of all stripes (but especially businesspeople) are, by necessity, very sensitive to the taking and giving of capital, the basis of taxation. *Give and Take* thus necessarily reveals the tensions, explicit and implicit, between business and taxation, adding an insightful way to think about and to understand the business history of taxation.

Moreover, the book reads very much as a business history because it is a history of the Canadian state and its efforts to encourage economic growth in what it saw as a reasonable manner across half a century of dramatic wars and depressions, booms and busts, development, and sustained growth. These matters almost always kept the interests of businesspeople (again, large and small), Canadian businesses and foreign businesses (through the matter of foreign direct investment), among others, at the top of mind for government tax policymakers, even when the concerns of business were not necessarily explicitly addressed. Take Tillotson's excellent examination of Canadians' reluctance to tax capital gains, in contrast to the United States. Such a stance was seen as unnecessary and inimical to Canadian economic development, especially in the capital-hungry 1950s, which depended upon foreign investment to develop a broad range of industries and sectors, from oil to autos. Taxing capital gains (or including capital gains as income and taxing them thusly) threatened that flow of investment monies, which spurred commerce, infrastructure, development, and jobs, and while such a measure was unsurprisingly opposed by business, it was also opposed by Canada's mainstream parties, too.<sup>55</sup> By not making business the central critic in the debate over capital gains taxes, Tillotson has not only illuminated the issue without falling into easy assumptions about the motives of greedy business leaders as solely being driven by profit motives (nor, for that matter, has she taken an instrumentalist approach to the motives or agency of the state as being simply handmaidens to capital), but she has also made a point about the hard realities of Canada's still-developing, extraction-heavy, capital-starved, and continentally focused postwar economy.

*Give and Take* is also business history in that one of its main undercurrents is the role of the United States in shaping Canadian tax policy. Now, as most students of Canadian history know, the United States is the sun around which Canada revolves, in virtually all matters. But *why*, in this case, does Tillotson focus so extensively on how and why Canadian policymakers paid so much attention to US tax rates and tax policy? Why was it always top of mind? It wasn't simply a matter of best practices, or because the United States was geographically or in its model of governance and federalism "closest" to Canada. It was also because having a different taxation regime was important in keeping Canadians, especially working and productive Canadians, and their capital, *in* Canada. Throughout the book, taxation is not just about

building a better democracy by expanding revenue tools for Canadian policymakers. It is also about the inevitable cross-border comparisons as a measure of Canadians' ability to forge an economically viable alternative to the United States so that, on the one hand, Canadians wouldn't abandon the country, and, on the other, it might also attract US capital. Though one might regard this analysis as a thoroughly cynical and twenty-first-century approach to avoiding brain drains, keeping corporate interests sated, and keeping Canadians economically happy in the continentally determined manner to which they have grown accustomed, it is a time-honoured tradition, one that reaches back well into the twentieth and nineteenth centuries. Stephen Harper, who once gave a speech at a Tim Horton's in 2009 to declare that his decision to lower Canada's corporate income tax rate to below that of the Americans had led to the repatriation of Tim Horton's headquarters from the United States to Canada, would be proud.

Of course, Tillotson's book ends in 1971, long before Stephen Harper began to dream his dreams of reduced corporate taxation rates, which is not a coincidence. The period under Tillotson's gaze was, indeed, an extraordinarily prosperous one and — relatively speaking — a taxation-heavy paradise that decidedly did expand democracy, along with the middle class. Eventually, starting in the 1960s, and accelerating in the 1970s, business and Big Business in Canada struck back against taxes of all kinds. As Tillotson notes, "in time, benefit [the welfare state] would become primarily an anti-tax argument, brandished by those wishing to slough off responsibility for services that they themselves did not use."<sup>56</sup> By then, neoliberalism and its concomitant assault upon taxes and so much of society had begun its long, loud march. In the 1970s and 1980s, taxation became a *bête noire* of businesspeople, and anti-tax "populism" was coopted by Big Business and political leaders from Preston Manning to Mike Harris. By the 1990s and 2000s, politicians were regularly making statements such as "read my lips, no new taxes," or they were "signing" "Taxpayer Protection Pledges" forced upon them by organizations such as the Canadian Taxpayers Federation (founded in 1990), or other such nonsense (see, for example, Dalton McGuinty's 2003 undignified campaign prostration before the CTF in that regard, when he pledged no new taxes if elected premier, then was sued by the CTF for raising taxes<sup>57</sup>).

Which brings us back to democracy. By shifting what is seen as the main role of taxes from war-paying to wartime-debt paying

to social welfare program-supporting, Canadians and their taxation policymakers have inadvertently also shifted the target of tax hatred, too, as Tillotson teaches us so effectively. Now, this does not in any way forgive the mindless anti-tax rhetoric of neoliberalism, which is often completely untethered from the practical realities of funding, organizing, underpinning, and actually running a modern, complex society such as Canada's, including providing the very basis for a functioning form of capitalism, which is perhaps the greatest beneficiary of modern tax policy. (Think, for a moment, of the range of tax "breaks" for business, small and large, and the "self-employed," versus those for wage-paying employees, who constitute the bulk of Canadian citizens and workers.) But that does not stop the anti-taxers from not knowing what's good for them. In this sense, as taxes came to be defined as the quintessential "price of civilization" (or any other such cliché, which are actually accurate in this case), taxation, and especially personal taxation, came to be connected not with democracy, but with social welfare programs; taxes were seen not as the price of citizenship, but for some as being a penalty on freedom, a form of tyranny. Under neoliberalism, taxes and democracy, as understood by the modern anti-tax movement, are effectively incompatible. Herein lies the problem, and it would be fantastic if Professor Tillotson, or someone with the same insight and alacrity, could turn their attention to looking at this next stage of the taxation story. After all, as Tillotson has so eloquently shown us, taxation really is the story of not just democracy or capitalism, but the very basis of society as we understand it.

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**DIMITRY ANASTAKIS** est titulaire de la Chaire L.R. Wilson/R.J. Currie en histoire des affaires canadiennes au Département d'histoire et à la Rotman School of Management de l'Université de Toronto. En plus d'être agrégé supérieur au Collège Massey, il est agrégé supérieur au Bill Graham Centre for Contemporary International History. Spécialiste des affaires et de l'économie canadiennes d'après-guerre, le professeur Anastakis a publié de nombreux ouvrages sur l'histoire de l'industrie automobile canadienne, dont deux livres primés sur le sujet. Il a également produit des ouvrages sur le fédéralisme, la mondialisation et l'histoire générale du Canada, dont *Re-Creation, Fragmentation and Resilience : A Brief History of Canada since 1945* (Oxford, 2018). Ses projets de recherche en cours comprennent la finalisation d'un livre sur la Bricklin SV-1, une voiture fabriquée au Canada dans les années 1970, et le lancement d'un important projet de recherche sur le néolibéralisme et le libre-échange canadiens d'après-guerre. Le professeur Anastakis est président de l'Association canadienne pour l'histoire des affaires/Canadian Business History Association (CBHA/ACHA), supervise le Business History Reading Group à l'Université de Toronto et est le rédacteur en chef de la série *CHR Presents* et *Themes in Business and Society* de la University of Toronto Press.

## Endnotes

- 1 Shirley Tillotson, *Give and Take: The Citizen-Taxpayer and the Rise of Canadian Democracy* (Vancouver: UBC Press, 2017), 17.
- 2 Tillotson, *Give and Take*, 4, 11.
- 3 Tillotson, 47.
- 4 Tillotson, 175–6.
- 5 For a study of this shift that already includes a significant fiscal dimension, see Hugh Shewell, *“Enough to Keep Them Alive”: Indian Welfare in Canada, 1873–1965* (Toronto: University of Toronto Press, 2004), 260–321.
- 6 A very similar process is evident in the decision made in the early decades of the twentieth century by Indigenous nations in the United States to pursue sovereignty rather than inclusion in or assimilation into the American nation. In the main, Black and Latinx communities favoured this second project instead. Philip J. Deloria, *Playing Indian* (New Haven, CT: Yale University Press, 1998), 234–37. In what follows, “First Nations” refers to so-called “status Indians,” those Indigenous peoples recognized as “Indians” under the Indian Act.
- 7 On the development of legislation, see John S. Milloy, “The Early Indian Acts: Developmental Strategy and Constitutional Change,” in *Sweet Promises: A Reader on Indian-White Relations in Canada*, ed. J. R. Miller (Toronto: University of Toronto Press, 1991), 145–54; and Mary-Ellen Kelm and Keith D. Smith, *Talking Back to the Indian Act: Critical Readings in Settler Colonial Histories* (Toronto: University of Toronto Press, 2018).
- 8 E. A. Heaman, *Tax, Order, and Good Government: A New Political History of Canada, 1867–1917* (Montréal & Kingston: McGill-Queen’s University Press, 2017).
- 9 Tillotson, *Give and Take*, 120–4.
- 10 On the quite limited history of amendments to the Indian Act concerning taxation, see Richard H. Bartlett, *Indians and Taxation in Canada*, 3rd ed. (Saskatoon: University of Saskatchewan, Native Law Centre, 1992).
- 11 Tillotson, *Give and Take*, 124.
- 12 Quoted in Tillotson, 120.
- 13 Hugh Shewell, “Jules Sioui and Indian Political Radicalism in Canada, 1943–1944,” *Journal of Canadian Studies/Revue d’études Canadiennes* 34, no. 3 (1999): 211–42. See also Jocelyn Sioui, *Monok Jules* (Wendake: Éditions Hannenorak, 2020).
- 14 For a study that focuses among other things on the contemporary relevance of the Jay Treaty, see Audra Simpson, *Mohawk Interruptus: Political Life Across the Borders of Settler States* (Durham, NC: Duke University Press, 2014).

- 15 Quoted in Tillotson, *Give and Take*, 128.
- 16 Angela C. Tozer, “Universal Nation: Settler Colonialism and the Canadian Public Debt over Mi’kma’ki, 1820–1873” (PhD dissertation, McGill University, 2020); Arthur Manuel, *Unsettling Canada: A National Wake-up Call* (Toronto: Between the Lines, 2015).
- 17 Chelsea Vowel, *Indigenous Writes: A Guide to First Nations, Métis, and Inuit Issues in Canada* (Winnipeg: HighWater Press, 2016), 136. In Chapter 15, Vowel systematically deconstructs “the myth of taxation,” taking care to underline taxation’s connection claims to citizenship and the provision or withholding of state services. For a study that considers First Nations relationship to Canadian taxation and analyzes Indigenous “traditions that are analogous to taxation,” see Richard Daly, “Conceptualizing Aboriginal Taxpayers, Real Property, and Communities of Sharing,” in *Creating Indigenous Property: Power, Rights, and Relationships*, ed. Angela Cameron, Sari Graben, and Val Napoleon (Toronto: University of Toronto Press, 2020), 184–208.
- 18 Tillotson, *Give and Take*, 310. Heaman does this most pointedly when analyzing “fairness” with respect to Asian migrants in 1870s British Columbia. Heaman, *Tax, Order, and Good Government*, 88–118.
- 19 Shirley Tillotson, *Give and Take: The Citizen-Taxpayer and the Rise of Canadian Democracy* (Vancouver: UBC Press, 2017), 4. I’d like to acknowledge the students in History 816 who expanded my thinking about *Give and Take* and all the books we read: Kandice Baptiste, William Crichton, Sara Karn, Emilie Lanthier, Alanna Loucks, Jennifer Lucas (who wrote the *Give and Take* discussion paper), James McNutt, Jihong Ou, Chantale Pineau, Jose Luis Proboste, Margaret Ross, and Nadia van Asselt.
- 20 See, for example, the essays that were recently published in *The Canadian Historical Review* as part of a series called “From Politics to the Political: Historical Perspectives on the New Canadian Political History,” *The Canadian Historical Review* 100, no. 4 (November 2019). Two important recent studies of tax history are E. A. Heaman, *Tax, Order, and Good Government: A New Political History of Canada, 1867–1917* (Montréal & Kingston: McGill-Queen’s University Press, 2017); David Tough, *The Terrific Engine: Income Taxation and the Modernization of the Canadian Political Imaginary* (Vancouver: UBC Press, 2018).
- 21 See, for example, Shirley Tillotson, “Relations of Extraction: Taxation and Women’s Citizenship in the Maritimes, 1914–1955,” *Acadiensis* 39, no. 1 (Winter/Spring 2010): 27–57; Shirley Tillotson, *Contributing Citizens: Modern Charitable Fundraising and the Making of the Welfare State* (Vancouver: UBC Press, 2009); Shirley Tillotson, “The Family as Tax Dodge: Partnership, Individuality, and Gender in the Personal Income Tax Act, 1942–1970,” *Canadian Historical Review* 90, no. 3 (2009): 391–425; Shirley Tillotson, “Then and Now: A Historical Perspective

- on the Politics of Comprehensive Tax Reform,” *Canadian Tax Journal* 66, no. 2 (2018): 363–74.
- 22 E. A. Heaman and David Tough, “Introduction: Broadening the Tax Conversation,” in *Who Pays for Canada? Taxes and Fairness*, ed. Heaman and Tough (Montréal & Kingston: McGill-Queen’s University Press, 2020), 16.
- 23 Tillotson, *Give and Take*, 201.
- 24 Tillotson, 175.
- 25 Raymond Blake, *From Rights to Needs: A History of Family Allowances in Canada* (Vancouver: UBC Press, 2009), 22.
- 26 That is, that family allowances offered the federal government a “way around the impasse” of relaxing the 1942 wage freeze in response to working-class protest and their fear that such a move would lead to a rise in wages and prices. See Dennis Guest, *The Emergence of Social Security in Canada*, 3<sup>rd</sup> ed. (Vancouver: UBC Press, 1997), 124.
- 27 Tillotson, *Give and Take*, 201.
- 28 Tillotson, 18.
- 29 Tillotson, 300.
- 30 Lara Campbell, *Respectable Citizens: Gender, Family, and Unemployment in Ontario’s Great Depression* (Toronto: University of Toronto Press, 2009).
- 31 For an overview, see Alvin Finkel, *Social Policy and Practice in Canada: A History* (Waterloo: Wilfrid Laurier University Press, 2006), 4–12.
- 32 Tillotson, “The Family as Tax Dodge,” 395.
- 33 Tillotson, *Give and Take*, 87.
- 34 Tillotson, 5.
- 35 Tillotson, *Contributing Citizens*, 12.
- 36 Tillotson, *Give and Take*, 247.
- 37 Blake, *From Rights to Needs*, chap. 8.
- 38 Most of the studies listed below footnote 23 are critical of tax expenditures for this reason. The defenders of tax expenditures argue that they provide flexibility and taxpayer choice in social policy objectives. See, for example, Geoffrey Hale, *The Politics of Taxation in Canada* (Toronto: Broadview Press, 2001).
- 39 Tillotson, *Give and Take*, 260.
- 40 One discussion of the CCED and its effects is found in Rebecca Johnson, *Taxing Choices: The Intersection of Class, Gender, Parenthood, and the Law* (Vancouver: UBC Press, 2002).
- 41 National Council of Welfare (Neil Brooks), *The Hidden Welfare System: A Report by the National Council of Welfare on the Personal Income Tax System in Canada* (Ottawa: National Council of Welfare, 1976); Christopher Howard, *The Hidden Welfare State: Tax Expenditures and Social Policy in the United States* (Princeton: Princeton University Press, 1997); Jacob S. Hacker, *The Divided Welfare State: The Battle over Public and Private Social*

- Benefits in the United States* (Cambridge: Cambridge University Press, 2002); Suzanne Mettler, *The Submerged State: How Invisible Government Policies Undermine American Democracy* (Chicago: The University of Chicago Press, 2011); Christopher G. Faricy, *Welfare for the Wealthy: Parties, Social Spending, and Inequality in the United States* (New York: Cambridge University Press, 2015).
- 42 Ken Battle, "Transformation: Canadian Social Policy Since 1985," *Social Policy and Administration* 32, no. 4 (December 1998): 337.
- 43 The concept of tax expenditures was first articulated by American tax analyst Stanley S. Surrey in 1968. See his *Pathways to Tax Reform: The Concept of Tax Expenditures* (Cambridge: Harvard University Press, 1973).
- 44 This is a point that David Tough also makes in his study of Neil Brooks's popular tax journal *Canadian Taxation*, published between 1979 and 1981. David Tough, "Broadening the Political Constituency of Tax Reform: The Visual Rhetoric of *Canadian Taxation*, 1979–81," *Journal of Canadian Studies* 46, no. 1 (2012): 193–212.
- 45 Though, in the latter case, as we also all know, the battle over tariffs among business leaders was a war that was waged for nearly 150 years in this country, with notable battles in 1891, 1911 and, of course, 1988. Much has been written about the role of business leaders in these tariff battles, which they almost always won, and the war itself was ultimately decided in their favour by the end of the twentieth century.
- 46 Towards the end of her study, Tillotson does, however, include instances such as the Canadian Chamber of Commerce's early 1960s "Operation Freedom," which challenged both high taxes and the welfare state. Shirley Tillotson, *Give and Take: The Citizen-Taxpayer and the Rise of Canadian Democracy* (Vancouver: UBC Press, 2017), 283.
- 47 Tillotson, *Give and Take*, 14.
- 48 Businesses and business groups from the big banks to the Canadian Manufacturer's Association and the Canadian Chamber of Commerce, and individual business leaders from Izaak Walton Killam to Walter Gordon to Edgar Benson appear throughout the book and provide many of its important examples. In the case of Gordon and Benson, many business leaders also joined government, and played roles in shaping the debate over taxation.
- 49 Tillotson, *Give and Take*, 5.
- 50 And which is admirably explored in Don Nerbas's *Dominion of Capital: The Politics of Big Business and the Crisis of the Canadian Bourgeoisie, 1914–1947* (Toronto: University of Toronto Press, 2013).
- 51 One would think that, given the influence of the economic imperatives of the "liberal order," or even the basic capitalist foundation of Canadian society since the nineteenth century, more attention would have been

- given to business in Canadian historiography. But business history is a relatively underdeveloped and understudied subfield within the broader Canadian historical terrain, particularly in comparison to social history, and to its subfields, such as gender, class, and race. There are, however, some important works of Canadian business history, including those listed in n. 36.
- 52 Tillotson, *Give and Take*, 6.
- 53 In chronological order, Jean Barman, *French Canadians, Furs, and Indigenous Women in the Making of the Pacific Northwest* (Vancouver: UBC Press, 2015); Robert C. H. Sweeny, *Why Did We Choose to Industrialize? Montreal, 1819–1849* (Montréal & Kingston: McGill-Queen’s University Press, 2016); Sarah Carter, *Imperial Plots: Women, Land, and the Spadework of British Colonialism on the Canadian Prairies* (Winnipeg: University of Manitoba Press, 2017); E. A. Heaman, *Tax, Order, and Good Government: A New Political History of Canada, 1867–1917* (Montréal & Kingston: McGill-Queen’s University Press, 2018).
- 54 There are many other social and cultural historians whose work intersects with consumption, identity, the state, or a multitude of other subjects that necessarily broach matters in business history, and they need not be listed here. There are, after all, no watertight compartments when it comes to historical analysis, or at least there shouldn’t be. Some overviews of Canadian business history include Michael Bliss, *Northern Enterprise: Five Centuries of Canadian Business* (Toronto: McClelland and Stewart, 1987); Graham Taylor, *The Rise of Canadian Business* (Toronto: Oxford University Press, 2008); for a far more critical view of Canadian business, see R. T. Naylor, *The History of Canadian Business, 1867–1914*, 2<sup>nd</sup> ed. (Montréal & Kingston: McGill-Queen’s University Press, 2006).
- 55 Tillotson, *Give and Take*, 234–6.
- 56 Tillotson, 307.
- 57 John Williamson, “Why We Are Not Going to Take it Anymore,” 6 June, 2004, CTF, <https://www.taxpayer.com/news-room-archive/Why%20We%20Are%20Not%20Going%20To%20Take%20It%20Anymore>, last accessed 15 July, 2021.