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# Review: 'States of Obligation: Taxes and Citizenship in The Russian Empire and Early Soviet Republic'

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Yanni Kotsonis, *States of Obligation: Taxes and Citizenship in The Russian Empire and Early Soviet Republic*. Toronto: University of Toronto Press, 2014. Pp. XIX + 483; Illustrations. Notes. Index. £XX (hardback). ISBN 978 1 4426 4354 3

Many have portrayed death and taxes as life's only certainties. Kotsonis' book masterfully disrupts many of our certainties about Russian history by examining taxation as a nexus of key categories (state, economy, and people), and the role taxation played in the mutually constitutive processes whereby the modern state, the modern economy, and the modern population came into existence. In Russia, perhaps even more than in other states, 'new kinds of taxes helped define [create] these categories, introduced a fundamental duality to each of them, and put each in tension with the others' (8). The modern imperial state thrived on these dualities (particularly those involving personhood) and the new Bolshevik regime attempted to eliminate them once and for all (thereby acting as a truly new regime built upon the foundation prepared by the fiscal practices of the old).

Readers will be surprised at the extent to which an empire built on particularisms actively pursued the same universalist agenda found in other states, and at the extent to which, at least in terms of the non-peasant population, the Russian state was neither under-governed nor radically different from its more representational peers. In the end, the bountiful and meticulously presented evidence of the intent with which the autocracy created the society it sought to govern in a program of tax reform makes Lenin's *State and Revolution* seem rather well rooted in the actual lived experience of pre-revolutionary urban society. Taxation brought all non-peasants into the state and acculturated them to participation—not as representatives, but as citizens nonetheless.

Chapters 1-2 lay out the comparative intellectual background and outlines of the process by which Russian state and society mutually constituted each other in the process of taxation. From avoiding direct contact with the payer in the 1860s and 1870s (mostly because it lacked the information to do so), the state shifted toward direct taxation of individuals in the 1880s. Chapters 3-6 detail the implementation of direct taxes that transcended the payer's old regime estate identity by avoiding the person and ultimately changed the system from the apportioned taxation of aggregates and collectives to the calculated and proportional taxation of non-peasant individuals. Taxes on land, commercial registrations and transactions, inheritance, and urban real estate leveraged the state's position as guarantor of contracts and creator of juridical corporate persons to induce financial transparency and discipline the population, making the payment of taxes and participation in mutual surveillance a mark of citizenship. Taxes that initially yielded modest sums became major sources of state revenue by 1913 because of the wealth of economic information they generated. One merchant's declared exemption revealed another's income. Small registration fees revealed sources of other, greater, revenue. One apartment dweller's rent indicated the potential income of others in the building. What began with the creation of a tax inspectorate and urban tax commissions in 1885 paved the way for the discussion and ultimate introduction of personal income taxes after 1905.

The appeal of the income tax after the 1905 crisis, and its enactment in 1916, is key to the book's main premise that the state consciously used tax policy to create the citizens it sought to govern and incorporate them into the state. After the 1905's

violence, experts and officials presented the progressive personal income tax as a tool of socio-political cohesion and stability—an equality of inclusive citizenship within the state that avoided the thorny question of representation by offering social justice through its universality. This rendered even parliamentary Britain and autocratic Russia much alike, as states everywhere defined citizenship in terms of fiscal obligations and opened up the final assault of this new civic nation on the last remnants of the old regime found in the wealth of the British peerage, Prussian Junkers, and the Romanov family itself (except for the emperor). Against the background of revolution, propertied classes saw in the income tax a new means for the state to guarantee the safety of their person and property by schooling the mob in civilized state participation, while those on the left saw it as a milestone of civic inclusion for their constituents. After 1905 the income tax, like the state statistics that helped make it possible, offered the possibility of social and political stability through inclusion in a society of equivalent and measurable individuals (199). War added fiscal necessity to the appeal of stability after 1914.

Chapters 7-9 relate to taxing the peasantry, or rather dealing with the majority of the population that the state never managed to include and mobilize by fiscal means. Peasant taxation was never direct, let alone proportional, and the excise tax gleaned from the production and sale of vodka embroiled the state in moral questions connected to public health that cast it as a villain in the public eye. While the taxation of all others had evolved into a modern relationship with and within the state in which taxes were more and more direct and progressive, peasant taxation remained estate based, apportioned, and repartitional, with peasants taxed

as aggregates and collectives instead of as individuals. The state assessed taxes based on limited information and remained little concerned with how the bills were allocated to and within peasant communities and households. This exacerbated the division between peasant and non-peasant Russia into something more profound than the nobility's preference for French over Russian in polite conversation or even income differences. Non-peasants were brought into the state, while peasants were not. For non-peasants taxes were unavoidable and a mark of citizenship enforced by acculturated discipline, peer pressure and the threat of state coercion. For peasants, taxes were easily avoided, as evidenced by the whole question of arrears (which were built into the system), and 'coercive to the core,' (244) in that they were arbitrarily enforced by confiscations and beatings. From this perspective, confiscation and beating came to represent the state's most direct relationship with the individual peasant.

Furthermore, even though peasant taxes had been reduced to a minuscule portion of overall state revenue by 1913 (2% or less) as the state shifted its attention to the more transparent and vibrant commercial economy, simply abolishing taxes on peasants was impossible because it would mean cutting the only primary connection peasants had to the state (244). The great success that the state achieved in making state and non-peasant society mutually constitutive was accompanied by colossal failure in relation to the empire's peasant majority. After 1914, there began a steady and constant collision between an 'urban system of discipline, individuation, and inescapability' and a peasant society whose relationship with the state was still rooted in 'collectivism, apportioned bills, and

evasion' that thus 'placed a high political and civic expectation on a peasant population that had never been prepared for anything other than obscurity and shirking' (23). This was real under-government.

The concluding chapters (10-12) follow the story of taxation and citizenship into the new Soviet regime. Primed with a population already acculturated to state economic activism, abundant statist-minded experts, and a model of taxation as an instrument of civic inclusion, the Soviets initially tried to complete the imperial state's project by extending the universalism of income taxation to the peasantry full scale. The Bolsheviks' relationship with the peasantry was thus an encounter between the type of citizenship constructed for non-peasants under autocracy (a universalism they embraced) and the peasants previously excluded. Peasants responding with typical evasion encountered a state more willing to use coercion to ensure its own survival. This was War Communism. In the end, peasants sent the Bolsheviks back to the same starting point as their predecessors, as the NEP introduced a number of smaller assessments, such as licensure fees, designed as much to collect information about peasant income and draw the rural population into state activity as they were to secure revenue.

This dense work is obligatory reading for specialists and their graduate students. It opens the door to new questions related to the means by which state, population, and economy intersect in Russia and elsewhere. The author and press are to be congratulated for blessing us with these intellectual provocations.

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