

ATA 594
THE POLITICS OF TAXATION
Fall 2015

Nadir Özbek

Wednesday 10:00-13:00

Office Hrs: Wednesday 14:00-16:00 and by appointment.

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Course Description: The seminar introduces students to issues ranging from social justice, equality, social welfare, income distribution, wealth and poverty, wealth and taxation both in history and in contemporary world. We consider tax as a social instrument, and taxing as politics. Technologies of taxation and ideologies informing perceptions of tax in historical societies and in our present are topics that we will focus on during the semester. During the first part of the semester we are going to make common readings as the basis for weekly discussions. Each student is expected to carry out a small research project on issues that we will be discussing throughout the first part of the semester. During the second part students are going to present their projects to the classroom. Research topics may be on historical issues, as well as contemporary social problems.

Readings: The following is a list of books and articles which may give an idea to the common readings of the course.

General Reading:

Cardoso, Jose Luis, and Pedro Lains. *Paying for the Liberal State: The Rise of Public Finance in Nineteenth-Century Europe*. Cambridge: Cambridge University Press, 2010.

Steinwedel, Charles. "Making Social Groups, One Person at a Time." In *Documenting Individual Identity*, edited by Jane Caplan and John Torpey, 67-82. Princeton, 2001.

Bonney, Richard, ed. *The Rise of the Fiscal State in Europe, c.1200-1815*. Oxford: Oxford University Press, 1999.

Boylan, Delia M. "Taxation and Transition: The Politics of the 1990 Chilean Tax Reform." *Latin American Research Review* 31, no. 1 (1996): 7-31.

Great Britain:

Daunton, M.J. "Payment and Participation: Welfare and State-Formation in Britain, 1900-1951." *Past and Present*, no. 150 (1996): 169-216.

Daunton, Martin. "Administering Taxation in Britain, 1815-1914." In *Paying for the Liberal State: The Rise of Public Finance in Nineteenth Century Europe*, 27-56. Cambridge: Cambridge University Press, 2010.

Imperial Germany:

Spoerer, Mark. "The Evolution of Public Finances in Nineteenth-Century Germany." In *Paying for the Liberal State: The Rise of Public Finance in Nineteenth Century Europe*, 103-31. Cambridge: Cambridge University Press, 2010.

Nützenadel, A. "Taxation, Electoral System, and Citizenship in Nineteenth-Century Germany." In *Taxation, State and the Civil Society in Germany and the United States, 1750-1950*, edited by A. Nützenadel and C. Strupp. Wiesbaden: Nomos, 2007.

Schremmer, D.E. "Taxation and Public Finance: Britain, France, and Germany." In *Cambridge Economic History of Europe*, edited by Sidney Pollard and Peter Mathias, 446-47. Cambridge: Cambridge University Press, 1989.

France:

- Willis, H. Parker. "Income Taxation in France." *The Journal of Political Economy* 4, no. 1 (1895): 37-53.
- White, Eugene N. "From Privatized to Government-Administered Tax Collection: Tax Farming in Eighteenth-Century France." *The Economic History Review* 57, no. 4 (2004): 636-63.
- Balla, Eliana, and Noel D. Johnson. "Fiscal Crisis and Institutional Change in the Ottoman Empire and France." *The Journal of Economic History* 69, no. 3 (2009): 809-45.

Imperial Russia:

- Bowman, Linda. "Russia's First Income Taxes: The Effects of Modernized Taxes on Commerce and Industry, 1885-1914." *Slavic Review* 52, no. 2 (1993): 256-82.
- Gorlin, Robert H. "Problems of Tax Reform in Imperial Russia." *Journal of Modern History* 49, no. 2 (1977): 246-65.
- Gorlin, Robert. "State Politics and the Imperial Russian Budgets, 1905-1912." Ph.D., University of Michigan, 1973.
- Kotsonis, Yanni. "'Face-to-Face': The State, the Individual, and the Citizen in Russian Taxation." *Slavic Review* 63, no. 2 (2004): 221-46.
- Waldron, Peter. "State Finances." In *The Cambridge History of Russia: Volume II: Imperial Russia, 1689-1917*, edited by Dominic Lieven, 468-86. Cambridge: Cambridge University Press, 2006.

Ottoman Empire and Modern Turkey:

- Tekeli, İlhan, and Selim İlkin. "28 Aralık 1860 Tarihli Tahrir-i Nüfus ve Emlâke Dair Talimname'nin Osmanlı Modernite Projesi Açısından Okunması Üzerine." In *Cumhuriyetin Harcı: Modernitenin Altyapısı Oluşurken*, 27-62. İstanbul: İstanbul Bilgi Üniversitesi Yayınları, 2004.
- Shaw, Stanford J. "The Nineteenth-Century Ottoman Tax Reforms and Revenue System." *International Journal of Middle East Studies* 6, no. 4 (1975): 421-59.
- Özmucur, Süleyman, and Şevket Pamuk. "Real Wages and Standards of Living in the Ottoman Empire, 1489-1914." *The Journal of Economic History* 62, no. 2 (2002): 293-320.
- Kuran, Timur. "The Logic of Financial Westernization in the Middle East." *Journal of Economic Behaviour and Organization* 56, no. 4 (2005): 593-614.
- Cezar, Yavuz. *Osmanlı Maliyesinde Bunalım ve Değişim Dönemi, XVII. Yüzyıldan Tanzimat'a Malî Tarih*. İstanbul: Alan Yayıncılık, 1986.
- Boratav, Korkut, Çağlar Keyder, and Şevket Pamuk. *Kriz, Gelir Dağılımı ve Türkiye'nin Alternatif Sorunu*. İstanbul: Kaynak Yayınları, 1987.
- Boratav, Korkut. *İktisat Politikaları ve Bölüşüm Sorunları*. İstanbul: Belge Yayınları, 1983.
- Buğra, Ayşe. *Kapitalizm, Yoksulluk ve Türkiye'de Sosyal Politika*. İstanbul: İletişim Yayınları, 2008.
- Güran, Tefik. "Osmanlı Kamu Maliyesi, 1839-1918." In *Osmanlı Maliyesi Kurumlar ve Bütçeler I*, edited by Mehmet Genç and Erol Özvar, 65-93. İstanbul: Osmanlı Bankası Arşiv ve Araştırma Merkezi, 2006.
- Çakır, Coşkun. *Tanzimat Dönemi Osmanlı Maliyesi*. İstanbul: Küre Yayınları, 2001.

- Cezar, Yavuz. *Osmanlı Maliyesinde Bunalım ve Değişim Dönemi, XVII. Yüzyıldan Tanzimat'a Malî Tarih*. İstanbul: Alan Yayıncılık, 1986.
- Kaya, Alp Yücel, and Yücel Terzibaşoğlu. "Tahrir'den Kadastro'ya: 1874 İstanbul Emlak Tahriri ve Vergisi: "kadastro tabi olunur tahrir-i emlak." *Tarih ve Toplum Yeni Yaklaşımlar*, no. 9 (2009).
- Kaya, Alp Yücel. "Politics of Property Registration: Cadastre of Izmir in the mid Nineteenth Century." In *New Europe College Yearbook*, 149-79, 2005-2006.
- Özbek, Nadir. "The Politics of Taxation and the "Armenian Question" during the Late Ottoman Empire, 1876–1908." *Comparative Studies in Society and History* 54, no. 4 (2012): 770-97.
- Pamuk, Şevket, and Kıvanç Karaman. "Ottoman State Finances in Comparative Perspective."
- Pamuk, Şevket. "The Evolution of Financial Institutions in the Ottoman Empire, 1600-1914." *Financial History Review* 11, no. 1 (2004): 7-32.
- Shaw, Stanford J. "The Nineteenth-Century Ottoman Tax Reforms and Revenue System." *International Journal of Middle East Studies* 6, no. 4 (1975): 421-59.