

**Taxation – America’s Disdain I**

**Lead: Since 1913, when the 16<sup>th</sup> Amendment authorizing the income tax was ratified, Americans have alternately bellowed or whined each year each year at tax time.**

**Intro.: *A Moment in Time* with Dan Roberts.**

**Content: Historically, Americans have enjoyed a love/hate relationship with government’s revenues – that is, taxes. It was disagreement over taxes imposed by Britain that helped spark the cry for independence in colonial America. “No taxation without**

**representation.” Today, throughout the world, taxes are customarily paid with money. This is a fairly recent method of payment. From ancient times taxes were commonly paid in goods and services, including labor and military service. The most common form of tax in the ancient world and the largest revenue producer was the “tithe,” the giving of a fixed percentage of agricultural produce. Despite this, collection of taxes was very efficient. Governments have always managed to get their due. Taxes supported the building of temples and monuments, the construction of infrastructure such as roads and waterworks, they were used to increase of wealth of rulers, and, of course, the most expensive**

**thing any government can do, wage war. “Corvee,” or the mandatory contribution of personal labor to the state, was used by ancient Egyptians. It is the earliest form of taxation for which records exist.**

**By the nineteenth century, governments preferred to tax things that could be counted or measured: land, property, commodities, manufactured goods, or even the number of windows or closets in a home or building. Besides tariffs, the levy on imported goods, the United States had few taxes, in fact the constitution of 1787 prohibited any direct tax on citizens.**

**Next Time: The Civil War  
and modern taxes.**

**At the University of Richmond,  
this is Dan Roberts.**

## **Resources**

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**Groves, Harold M. *Trouble Spots in Taxation*. Princeton, NJ: Princeton University, 1948.**

**Leef, George. "Some Thoughts on Taxation," in *Taxation and Confiscation*. Irvington, NY: The Foundation for Economic Education, 1993.**

**Steinmo, Sven. *Taxation and Democracy*. New Haven, CT: Yale University, 1993.**

**Wang, N. T. *Taxation and Development*. New York: Prager, 1976.**

**Webber, Carolyn and Aaron Wildavsky. *A History of Taxation and Expenditure in the Western World*. New York, NY: Simon and Schuster, 1986.**

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