

## World Economic History Congress 2022 (Paris)

Session:

*Fiscal contracts around the world: the changing relations between state and citizens*

Organizers:

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### Session abstract

State building relies on the capacity to collect revenue (Besley and Persson, 2009). Citizens are required to give up a fraction of their resources, which to some extent they do voluntarily because they expect the state to provide services in return – a concept that is called ”fiscal contract” (Levi, 1988; Timmons, 2005). The last years have seen a resurgence of historical fiscal studies, from economic history but also from neighbouring disciplines like sociology and political science. Some well-known contributions cover the period of formation of modern states (Yun-Casalilla et al., 2012) and the long nineteenth century in Europe (Cardoso and Lains, 2010), while more recent endeavours have addressed the second half of the twentieth century in rich countries (Hürlimann et al., 2018; Buggeln et al., 2017). Martin et al. (2009) joined together scholars from various disciplines around the fiscal sociology perspective. Frankema and Booth (2019) represents the last addition to the list, which seeks to define the fiscal traits of the developing, colonized part of the world.

The research gap is obvious: most studies on the fiscal contract are limited to the frame of one nation or at the most one broader region. The ”border” between the global South and North is seldom overstept. Thus the innovative idea of the session is to bring together researchers on the fiscal contract in different parts of the world. We will discuss taxing and spending principles and practices during the nineteenth and twentieth century, including both qualitative and quantitative perspectives. How did they vary in different historical, economic and cultural circumstances? The fiscal contract framework is a fertile basis for exploring the variations of societal relationships across the world, how they were formed and how they evolved through time.

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### Session contributors with preliminary paper titles

**Kleoniki Alexopoulou** (Tübingen University): “Drawing parallels between post-colonial Sub-Saharan Africa and Southern Europe in crisis. Re-structuring fiscal states: discourse and impact on welfare”

**Leticia Arroyo-Abad** (City University of New York) & **Noel Maurer** (George Washington University): “Can foreign intervention work? Lessons from U.S. fiscal receiverships in Latin America, 1900-1929”

**Leigh Gardner** (London School of Economics): “The Magna Carta in Kenya? Law, the power to tax and the institutional legacies of British colonialism”

**Gunnar Lantz** (Umeå University): “Taxing the robots: Shifting relations to labor as tax base under structural change”

**Montserrat López-Jerez** (University of Saint Andrews): “Whose fiscal contract? Indigenous versus colonial institutions in the making of French Indochina”

**Korinna Schönhärl** (Goethe University Frankfurt): “‘Fiscal contract’ as a concept of political economy: How the narrative was used in Spain and Germany after 1975”

**Sara Torregrosa-Hetland** (Lund University): “Taxing for the welfare state: progressivity in the rise of social spending”

### Session discussants

**Isaac W. Martin** (University of California, San Diego)

**Tirthankar Roy** (London School of Economics)

**Aaron Schneider** (University of Denver)

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