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Varieties of Tax Reform in American History

ABSTRACT

The idea that Americans are profoundly opposed to taxes is far more recent than one might think. Far from being a heritage of the Revolution, anti-tax populism appeared suddenly in the 1970s. There had been sporadic resistance to particular taxes before, but the current movement on the right that opposes all taxes on principle is something new. Accepting the modern “Tea Party” narrative blinds us to powerful pro-tax mobilizations, and especially the one that culminated in the adoption of the federal income tax in 1913. Ironically, today’s anti-tax populism is strongest in the same place as the earlier income-tax populism: the South. This paper will examine explanations for this political aboutface.

BIO

Robin L. Einhorn is a professor at the University of California, Berkeley. In her scholarly research she focuses on political economy, taxation policies, urban studies and the history of the 19th century. She published multiple books and articles, for instance: *American Taxation, American Slavery* (2006) and *Property Rules: olitical Economy in Chicago, 1833-1872* (2001).

