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### Comments for the roundtable on Yanni Kotsonis, *States of Obligation: Taxes and Citizenship in the Russian Empire and Early Soviet Republic* (Toronto: University of Toronto Press, 2014)

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Article abstract

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**HEATHER COLEMAN**

*Abstract*

*This response to Yanni Kotsonis' States of Obligation focuses on Kotsonis' intervention in one of the fundamental questions of Russian historiography, the relationship between state and society. Kotsonis argues that new kinds of taxes (and especially new modes of assessment of those taxes) brought a new kind of citizen into being, one whose relationship with the state was individualized and participatory, but not representative. This commentary acknowledges that Kostonis persuasively demonstrates that state officials used taxation first to identify and then to construct a particular type of citizen. However, it asks whether Kotsonis' conclusions about a state-centred emergence of the Russian person and of a Russian model of citizenship, anchored in obligations rather than rights, simply reproduces the aspirations of the bureaucrats he studies while underestimating society's interactions with these processes and its ability to articulate alternatives.*

*Résumé*

*Cette réponse au livre de Yonni Kotsonis, States of Obligation, s'attarde à la réflexion de l'auteur sur l'un des aspects fondamentaux de l'historiographie russe : à savoir la relation qui existe entre l'État et la société. Kotsonis avance que de nouvelles taxes (et en particulier les nouveaux modes d'estimation de ces taxes) ont créé un nouveau type de citoyen favorisant une participation individualisée et participative, mais non représentative. Ce commentaire reconnaît que Kotsonis démontre de manière convaincante que les fonctionnaires d'État ont utilisé la fiscalité pour identifier, puis construire un certain type de citoyen. Toutefois, il convient de se demander si les conclusions de Kotsonis sur l'émergence de l'individu et d'un modèle de citoyenneté russe basée sur l'État, davantage rivée aux obligations qu'aux droits, ne projettent pas plutôt simplement*

*les aspirations des bureaucrates qu'il étudie, au risque de sous-estimer d'une part les rapports dynamiques qu'entretient la société avec le processus de fiscalité et, d'autre part, son habileté à formuler des voies alternatives.*

The great pre-revolutionary Russian historian Vasilii Kliuchevskii, a master of the pithy phrase and the image in words, asserted in his famous lectures on Russian history that, in the early modern period, “the state got fat and the people grew thin.”<sup>1</sup> He did so in the context of his ongoing effort to counter the influential juridical interpretation of Russian history that portrayed the state as the guiding force in Russian life, a force that quite literally brought Russian society into being, with his own vision that emphasized social, geographical, and economic factors driving Russian historical development.<sup>2</sup> As I read Yanni Kotsonis’ stimulating new book, I thought again of this marvellous and tragic image, although I think it will have to be reworked for the late imperial period to read, “the state grew fat and the people grew visible”; or perhaps it would be more accurate to abandon the elegance of Kliuchevskii’s formulation and say, “the state grew fat and the people grew visible and the state grew fatter still.” But it is more than the image that prompts thoughts of Kliuchevskii: Kotsonis’ work invites us to contemplate anew the question of the relationship between state and society in modern Russian history that preoccupied Kliuchevskii, and in particular the implications of his arguments for discussions of the Russian self and citizenship.

Kotsonis convincingly argues that taxes provide a means of exploring the evolution of key categories such as the state, the economy, and the person in particular settings; because all countries raise taxes, the manner in which they do so provides a valuable basis for international comparison. He sets out to understand how taxation policy both reflected and constituted the shape of the state, the economy, and society in Russia across the imperial and early Soviet period. Kotsonis asserts that, in this field, Imperial Russia was in step with a broader modernization pattern of moving from arbitrary rule to governance through discipline. His is the story of the state’s gradual mapping of the

economy and the individuals who participated in it, thereby vastly increasing its knowledge, its intervention in the economy, and its revenues. In the process, the state redefined itself as a membership organization of tax payers. Thus, at a formal gathering in 1902, Minister of Finance Sergei Witte's employees addressed him as "the executive director of the great economic corporation of the Russian people."<sup>3</sup> Always attentive to placing Russia in the international context and to thinking about what distinguished the Russian case — most importantly a vision, shared across political divides, of the state's primary role in forging national unity and integration — Kotsonis has provided an immense service to both historians of Russia and, more broadly, to those interested in the emergence of modern concepts of the state, the person, the economy, and of society. It is rare to read a book that makes one constantly rethink the courses one teaches, but this is one of them. Whether it is my survey of late imperial Russia or my course on "States and Peoples in Modern Europe," I'll never teach them again without addressing taxation!

The lens of taxation offers numerous, sometimes startling insights into the character of the late imperial Russian state and its relationship with its citizenry. Most striking is the urban taxation story. Although in recent decades historians of the peasantry have chipped away at the classic image of the "hungry village" impoverished by disproportionate taxation, Kotsonis shows that, in fact, peasant tax bills declined and, indeed, by 1913 a mere one percent of total state revenue came from direct peasant taxes. This represented one-tenth of the aggregate peasant payment in 1895. Meanwhile, the vast majority of direct tax revenue came from the towns and cities in the form of assessed taxes on industry, commerce, transactions, inheritance, deeds, and urban properties.<sup>4</sup> Kotsonis traces how, from the 1880s, the state turned its attention to the wealth generated by the new capitalist economy and shifted the main basis of taxation from land to income and consumption, relying overwhelmingly on direct and indirect levies on the money economy. In the process, in urban areas it moved from an arbitrary system of rule, embodied in taxes simply apportioned without regard for the ability to pay, to

a modern system of governance based on individuation, self-assessment, and social surveillance. The state grew fat: budgetary spending swelled from 115 million rubles in 1867 to over three billion rubles in 1913.<sup>5</sup>

From this urban tax story flow other revelations, especially about the regime's increasing blindness to the estate or national status of its population. Kotsonis' work contributes to the ongoing reassessment of Alexander III's reign (1881–1894). The basis for a very modern tax system, one that reached across estate structures and privileges to institute direct and equal relationships between tax payers and the state, was laid between 1881 and 1886, in the midst of the counter-reforms following the assassination of Alexander II in 1881. The reassertion of autocracy in this period served both reactionary and modernizing agendas: as Kotsonis shows, Finance Minister Nikolai Bunge persuaded the monarch that universal obligation flowed from the principle of the equality of all before the autocrat. This universalism was strongly contested by Bunge's colleagues. Opposition centred especially in the Ministry of Internal Affairs under Count Dmitrii Tolstoi, which was responsible for the institution of the land captains to supervise local affairs in the countryside in 1889 and the counter-reform of municipal government in 1892, policies that reasserted principles of "rule" over "governance." Yet the following year, in 1893, Alexander III's government introduced an apartment tax which required renters and landlords to declare rent paid; declarations were verified by commissions of landlords and renters, elected without regard to estate or property categories. Moreover, Kotsonis demonstrates the connection between taxation and models of citizenship when he reveals that these commissions became the basis for a reform of the franchise in municipal government in 1901. Similarly, the evolution of urban taxes provides insight into the administrative integration of the multinational empire in its last decades. Taxes on businesses, capital, deeds, and contracts bypassed traditional local custom and law related to land and estate status and, as Kotsonis puts it, "recast the territory and the population in the imperial likeness."<sup>6</sup> Indeed, Witte quite explicitly viewed the apartment tax, which

was extended to Central Asia and the Transcaucasus in 1898, as the basis for a universal system of formally individualized assessment for the empire.<sup>7</sup> Taxation looked the same in the capital of Russian Turkestan, Tashkent, or in the heartland of Moscow.

The book concludes with an analysis of the early Soviet period, exploring the key questions of continuities in the history of the Russian state across the revolutionary divide and the place of the Soviet experiment in the spectrum of modern regimes. Certainly, 90 percent of the personnel of the imperial Ministry of Finance stayed on to work for the Bolshevik state; among these, key policy-makers such as brothers Nikolai and Pavel Kutler served as architects of the system of direct taxes in the 1920s. The state continued to aim for universal and individually assessed taxes: absolutely fascinating is the photograph of a tax form from the 1920s, which did not request a statement of class affiliation.<sup>8</sup> Although all modern states by this time were making claims on their populations and managing them by fiscal means, Kotsonis acknowledges that the Soviet regime was different: by abolishing private ownership, it refused to recognize a separation between state and society, subsuming the people into the state. His assertion that during the civil war the Bolsheviks achieved “not the destruction of the state but its apotheosis,” seems, however, to confuse the reality on the ground with the total state order that state collapse enabled Bolshevik thinkers to envision for the future.<sup>9</sup>

Kotsonis’ central argument that new kinds of taxes (and especially new modes of assessment) created new kinds of persons brings me back to Kliuchevskii and the role of the state in Russian life. Kotsonis shows very persuasively that policy-makers used taxation first to identify, and then to construct a particular type of citizen. This citizen’s relationship with the state would be individualized and participatory, but not representative. And certainly, he suggests that urban taxpayers moulded themselves to this model, enthusiastically participating in the tax commissions that administered the apartment tax, for instance. The picture is not one of a strong and independent bourgeoisie that demands the right to consent to taxation, but of an urban elite that is sim-

ply grateful for the recognition that comes with the compulsory citizenship of the tax commissions.

There is much that makes sense in this analysis, but it also reflects the principal lens through which Kotsonis views late imperial and early Soviet Russia — that of the policy-makers at the Ministry of Finance (and later the Commissariat of Finance). Indeed, the great virtue of this work is its careful evocation of the reality those bureaucrats envisioned and their efforts to build it. Although it seems churlish to ask for more from a 450-page study, the reader does wonder about the real impact of this vision on actual mentalities and its place among the many other categories of identity at play in this period. Within the government itself, as Kotsonis acknowledges, the Ministry of Internal Affairs retained a very different attitude towards the utility of ascribed social estates as a principle for organizing the population, for example. But I also thought about Gregory Freeze's famous 1986 article on the estate paradigm in Russian social history and his suggestion that, paradoxically, in Imperial Russia estate identities were developing and playing out in state practices and personal lives at the very same time as economic change, together with other policies of that same state, were also creating a modern class society.<sup>10</sup> Similarly, Alison Smith's new history of social estates in Russia reveals very concretely how estate organizations continued to evolve in this same period and to play a real role in the administration of cities.<sup>11</sup>

Looking through the Ministry of Finance lens, Kotsonis paints a picture of society brought into being by the state and asserts that Jürgen Habermas' oppositional vision of the public sphere "has limited use here."<sup>12</sup> Certainly, scholarship in recent decades has questioned the applicability of the adversarial model for the emergence of public identity, or the public sphere, or civil society in a variety of contexts. But it is also possible to point to aspects of state tutelage without succumbing to what Joseph Bradley terms "authoritarian essentialism."<sup>13</sup> To be sure, participation is not the same as representation. But did that elected administrative involvement on the part of the population (be it on tax commissions, on the city councils [*dumas*], or in the rural



administrative assemblies [zemstvos]) not become a basis for social and political demands? Were people aware that they were becoming “persons” for taxation purposes and did this influence popular behaviour or political and economic expression? These direct assessed taxes, though important, only touched a small percentage of the population until the introduction of personal income tax in 1916. During the 1905 revolution, the peasants called for an end to their exclusion and for full citizenship — how did taxes play out in their demands? How about the workers — were they affected by the new taxation regime? Kotsonis’ work thus invites further research into how the evolving tax system’s modes of inclusion and exclusion contributed to the evolution of identities and the articulation of rights demands in late imperial Russia.

In the meantime, Kotsonis draws on deep and creative research to paint a compelling picture of the transformation of the late imperial Russian state, the construction of a modern kind of citizenry, and the continuities and discontinuities in these processes across the revolutionary divide. His book should find its place at the centre of discussions of the emergence of the modern around the world.

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