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Abhandlungen

Korinna Schönhärl* und Mark Spoerer: Einleitung: Staatsfinanzen und Konflikt / Introduction: State Finances and Conflict

Abstract: The following issue arose from a section at the Congress for Economic and Social History in Regensburg in March 2019 and focuses on fiscal conflicts in Europe from the early modern period until today. Distributive fiscal conflicts are seen here as a probe into the past which can increase our understanding of historical social structures. Fiscal history is analysed as a central arena of the modern state. The introduction provides an overview of current research into fiscal history in Germany and of the contributions presented in this focus issue.

JEL-Codes: B 15, B 25, B 31, D 31, D 74, E 26, E 62, E 65, H 21, N 33, N 34, P 16

Keywords: Steuern, Abgaben, Finanzgeschichte, Steuergeschichte, Finanzsoziologie, State Capacity, Taxes, Duties, Fiscal History, Tax History, Fiscal Sociology

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Rachel Renault: Eine moralische Ökonomie der Steuern? Der Widerstand gegen die Reichssteuern als Kampf um politische Partizipation (Sachsen-Thüringen, 17.–18. Jahrhundert) / A Moral Economy of Taxation/ Resistance to Imperial Taxes as a Struggle for Political Participation (Saxony-Thuringia, 17th–18th Centuries)

Abstract: This article analyses the conflicts over imperial taxation in 17th–18th century Germany at local level. As imperial taxes have been mostly studied for the 16th century and usually from the perspective of Vienna, observing them from below gives a completely different perspective. One can observe, in particular, very strong and long-lasting conflicts between subjects and territorial princes. The article defends the idea that taxation conflicts are not only due to the size of the tax burden, but also linked to social and political considerations. They provide an excellent vantage point for analysing the Empire from below and the popular politics that emerged within the imperial body politic.

JEL-Codes: N 230, N 430

Keywords: Taxation, Holy Roman Empire, popular politics, riots and social conflicts, political culture, moral economy, Steuern, Reichssteuern, Aufstände und Revolten, Staatsbildung, Altes Reich, Politisierung

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ist *Maîtresse de Conférences* an der Université Le Mans (Frankreich). Ihre Dissertation an der Université Paris I Panthéon-Sorbonne (Betreuung: Prof. Dr. Christine Lebeau) und der Westfälischen Wilhelms-Universität Münster (Betreuung: Prof. Dr. Barbara Stollberg-Rilinger) untersucht die Konflikte über Reichssteuern auf lokaler Ebene in drei Kleinterritorien Sachsens und Thüringens zwischen 1648 und 1806. Aktuell beschäftigt sie sich mit Teuerungen und Hungerrevolten im thüringischen Raum im 17. und 18. Jahrhundert.

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Daniel Schläppi: Kommunal- und kollektiver Widerstand gegen fiskalische Abschöpfung in der alten Eidgenossenschaft (Schweiz vor 1800) / Communal and Cooperative Resistance against State Levies in the Old Swiss Confederacy (Switzerland before 1800)

Abstract: Whenever there was a conflict about taxes in the Old Swiss Confederacy, it was about participation in collective resources in general, or about the question of who had to contribute to the commonwealth and to what extent, and who was allowed to benefit from it. In this debate the idea of a fair redistribution of goods among the full members of a political and economic community played a decisive role. Moreover, a tightening of the tax regime was never enforced unilaterally from above. Rather, newly demanded taxes were either withdrawn afterwards or at least offset by symbolic compensation. Given its tasks, the state had to be organized as cheaply as possible. This is why spending restraint was given at least as much importance as fighting taxes. Tax conflicts were conservative and not revolutionary in character. The protesters did not aim to fundamentally reorganize the system but, with reference to the old tradition and old freedoms, only wanted to abolish the grievances that were perceived to be becoming increasingly worse. The current conditions were merely to be re-arranged according to the model of the idealized ancestral community.

JEL-Codes: B 150, D 30, D 60, H 23, H 26, H 27

Keywords: Steuergeschichte, Fiskalkonflikt, Alte Eidgenossenschaft, Ancien Régime, Basel, Bern, Schaffhausen, Solothurn, Zug, Genossenschaft, Gemeinde, Widerstand, history of taxation, fiscal conflict, Old Confederation, cooperative, community, resistance

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Maria Stella Chiaruttini: “Robbery Made the Kingdom of Italy, Misery Will Unmake It”. Fiscal Conflicts and Italian Nation-Building / „Raub hat das Königreich Italien erschaffen, Elend wird es zunichtemachen“. Fiskalische Konflikte und die italienische Nationsbildung

Abstract: This contribution analyses the nineteenth-century debate on one of the most hotly debated topics of Italian history: public debt and taxation. Starting in the 1850s, fiscal policies were weaponised by liberal nationalist elites and their opponents alike to promote their contrary worldviews by arguing over the merits of national unification and a parliamentary system on the basis of their fiscal outcomes. First Piedmont, then unified Italy, were eagerly expected by Catholics and Bourbon legitimists to default on their debts as a result of their moral and fiscal profligacy, while liberals were concerned about popular support for the national cause in a context of rising taxes. Southern Italy in particular was very vocal in denouncing its perceived fiscal mistreatment by the Italian government, an accusation the North rejected by portraying Southerners as unpatriotic tax evaders. Today, these narratives are re-emerging not only in public debates questioning the Risorgimento as the nation’s founding myth but also in the discourse about European integration.

JEL-Codes: E 62, H 11, N 13, N 43, P 52

Keywords: sovereign debt, taxation, national wars, economic development, constitutional government, Italian North-South divide, Staatsschulden, Steuerwesen, Einigungskriegen, Wirtschaftswachstum, konstitutionelle Regierung, italienisches Nord-Süd-Gefälle

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Stefanie Middendorf: Notstand und Sachverstand. Zur Konfliktgeschichte der Weimarer Zwangsanleihe / Emergency and Expertise. The Weimar Republic’s Forced Loan – A Case Study in Fiscal Controversy

Abstract: In the aftermath of the First World War, the Weimar Republic found itself in financial disarray. Originally put forward by the antirepublican right, the idea of a forced loan

emerged. The idea triggered harsh controversies regarding the shortfalls in the new state's sovereignty and its lack of fiscal power within the framework of an international order. The conflicting images of the Weimar state effected the decisions finally taken. This article argues that a rhetoric of emergency was combined with notions of the expert as an apolitical figure in order to legitimize compulsory lending. Yet, contrary to contemporary perceptions, the Weimar forced loan was not a result of governmental impotence or an exceptional incident within the history of public finance. As a political tool, it helped to solve conflicts on the national as well as the international level, if only for a short period of time. As an instrument of state finance, it was not an act of failure to still fiscal needs the ‚normal way‘ but a conscious claim for the autonomy of the Weimar state. But the conviction that compulsory loans might be a legitimate element of fiscal politics under the auspices of a strong and well-informed state emerged only with the Second World War – in Germany as well as on an international level.

JEL-Codes: B 100, B 200, H 500, H 560, H 630, N 240, N 440

Keywords: forced loans, compulsory lending, Weimar Republic, war finance, reparations, hyperinflation, public credit, sovereign debt, fiscal governance, economic knowledge, state of emergency, 20th century, interwar period, Zwangsanleihen, Weimarer Republik, Kriegsfinanzierung, Reparationen, Hyperinflation, Staatsverschuldung, Zwischenkriegszeit, Ausnahmezustand

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Paolo Bozzi: Economic Cultures and Debates on Taxation in Italy after World War II: 1943–1948 / Wirtschaftskulturen und Steuerdebatten in Italien nach dem Zweiten Weltkrieg: 1943–1948

Abstract: This contribution analyses the change in the conception of taxation which occurred in Italy during the aftermath of World War II. From being a neutral mechanism to collect state revenue, in this period taxation became seen as a powerful political tool to redistribute income and wealth. The article primarily relies on material collected by the Economic Commission of the Ministry for the Constituent Assembly set up in 1945, a unique source which offers a comprehensive overview of the different conceptions of taxation at the time. Drawing upon their different economic and political ideologies, liberal economists and entrepreneurs, Christian Democrats, and Communists formulated alternative tax programmes. While liberal economists and entrepreneurs advocated the maintenance of the existing tax system on technical grounds, the Christian Democrats imposed a new conception of taxation as a means for income redistribution. Progressive and redistributive taxation was also present in the Communist programme, but their ambiguous tax views suffered from the lack of administrative and economic experience which liberal and Catholic economists had instead gathered before and partially even during the Fascist regime. The debate ended abruptly in 1947 with the exclusion of the left from government and the success of liberal conceptions. Nonetheless, during the 1960s, the Catholic emphasis on progressive and redistributive taxation incorporated the new Keynesian ideas on public finance and achieved a hegemonic position in the public debate, thus overcoming the traditional liberal view.

JEL-Codes: H 24, H 71, N 14, N 44, P 43, P 51

Keywords: Italy after 1945, World War II, reconstruction, taxation, progressive taxation, Scienza delle Finanze, Italian Communist Party, Christian Democracy, Italien nach 1945, Zweiter Weltkrieg, Wiederaufbau, Besteuerung, progressive Besteuerung, Kommunistische Partei Italiens, Christliche Demokratie

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joined the Chair of Social and Economic History at Humboldt University in 2019 as research assistant, while pursuing his PhD in Economic History. Between 2014 and 2019, he studied in Pisa, where he received his M.A. in History from the University of Pisa in 2019 defending a thesis on the Economic History of 20th-century Italy. At the same time, he was a fellow at the Faculty of Humanities (Classe di Lettere e Filosofia) of the Scuola Normale Superiore, from which he was awarded a five-year scholarship. In 2018, he spent the spring semester at the University of Sheffield as Erasmus exchange student. Currently, Paolo is working on the redefinition of Italian fiscal contract in the 1970s. The research aims both at collecting quantitative data about the functioning of the Italian tax system, and at analysing the development of Italian tax policy with a particular focus on income and wealth redistribution.

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Korinna Schönhärl: Steuerzahlverhalten quantifizieren. Die Entwicklung von Messmethoden und ihre politische Dimension am Beispiel von Günter Schmölders' Erfassung der Steuermoral / Quantifying Tax Payment Behaviour. The Development of Measuring Methods and their Political Impact. Günter Schmölders' Tax Morale Research as a Case Study

Abstract: From the 1880s scientists developed methods to measure (dishonest) tax payment behaviour. The first part of this article provides an overview of these methods and their development. The second part enquires into the function of measuring methods in the societal discourse about (honest) tax payments. The tax morale research of Günter Schmölders, carried out in the 1950s and 1960s, is then examined as a case study. The focus of interest is on the political advice that Schmölders gave, as based on his empirical results, and on the ideal image of the citizen and society which underlay the scientific method.

JEL-Codes: B 150, B 160, C 00, H 26, G 41

Keywords: Steuergeschichte, Steuerhinterziehung, Wissenschaftsgeschichte, Geschichte des ökonomischen Denkens, Quantifizierung, Messmethoden, Finanzpsychologie, Empirische Sozialforschung, tax history, tax evasion, history of science, history of economic thought, quantification, measuring method, financial psychology, empirical social research, opinion research

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Forschungs- und Literaturberichte

Alexander Leipold und Sebastian Huhnholz: Die Entwicklung des „Steuerstaates“: Ursprung, Aufstieg und Ende eines finanzwirtschaftlichen Fortschrittsparadigmas / The Evolution of the “Tax State”: Origin, Rise and End of a Public Finance Paradigm

Abstract: For decades, the Schumpeterian tax state was considered the central paradigm of Fiscal Sociology. However, it increasingly fails to meet many of the conceptual challenges of contemporary public finance. To demonstrate this, the paper undertakes a double re-contextualization of the discourse on public finance. Its development is traced back to evolutionary thinking, which Joseph Schumpeter updated around 1918. However, and following the rise of democratic capitalism after 1945, thinking about the tax state became intertwined with economic control. Its socio-political specifics were marginalized. Since the Great Recession of 2008/2009 and widening fiscal crises in advanced capitalist economies, this discursive narrowing has again become the subject of political and economic controversies.

JEL-Codes: B 15, B 25, B 52, Z 13, Z 18

Keywords: Staatsfinanzen, Fiskalentwicklung, Schumpeter, Steuerstaat, Ideengeschichte, public finance, fiscal evolution, tax state, intellectual history

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Christian Hecker: Wann ist ein Unternehmen profitabel? Der Wandel des Rentabilitätsdenkens in deutschen Großkonzernen im Laufe der Nachkriegszeit / How Much Profit is Necessary? The Change in Profitability Goals in Large German Corporations since 1945

Abstract: This paper analyses how the profitability of public companies in the Federal Republic of Germany has been measured since the 1950s and under which conditions corporations were considered successful. For this purpose, textbooks and arguments of leading business economists, speeches and publications of managing directors and companies' annual reports are surveyed, in order to identify trends and policy changes. The paper demonstrates that the introduction of shareholder value approaches, based on financial market data, in the 1990s led to a fundamental change in management practices, connected to innovative financial accounting techniques. Since then, companies' profitability has been

assessed in relation to benchmarks derived from financial market data. Financial markets thus became increasingly relevant for decision-making processes in the real economy.

JEL-Codes: B 26, M 40, N 14, N 64, N 84

Keywords: Erfolgsrechnung, Shareholder Value, Finanzialisierung, Gewinnmaximierung, Managementziele, profit calculation, shareholder value, financialization, profit maximization, social market economy

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