

# No Taxation of Elites, No Representation: State Capacity and the Origins of Representation

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**Deborah Boucoyannis**

*University of Virginia*

## Abstract

Does state weakness lead to representation via taxation? A distinguished body of scholarship assumes that fiscal need forced weak(ened) states to grant rights and build institutions. The logic is traced to pre-modern Europe. However, the literature has misunderstood the link between state strength and the origins of representation. Representation emerged where the state was already strong. In pre-modern Europe, representation originally was a legal obligation, not a right. It became the organizing principle of central institutions where rulers could oblige communities to send representatives authorized to commit to decisions taken at the center. Representation thus presupposed strong state capacity, especially to tax. The revision amends our understanding of the historical paradigms guiding the literature, as well as the application of these paradigms to policies in the developing world. It suggests that societal demands for accountability and better governance (the assumed aims of representation) are more likely to emerge in response to taxation already effectively applied.

## Keywords

constitutionalism, taxation, bargaining, representation, historical institutionalism

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## Corresponding Author:

Deborah Boucoyannis, Department of Politics, University of Virginia, 1540 Jefferson Park Ave.,  
Charlottesville, VA 22904, USA.

Email: [boucoyannis@gmail.com](mailto:boucoyannis@gmail.com)

Taxation is central in the analysis of state formation, political development and growth, as well as current politics.<sup>1</sup> Following Schumpeter, taxation has informed accounts of regime type and policy variation.<sup>2</sup> Fiscal politics are particularly tied to the emergence of rights, representation, and democracy. “No taxation without representation” is a principle seemingly sanctioned by American history: taxes are granted by societal actors as a means of securing consent in governance to rulers in need; this is the origin of representation. Representation, in turn, makes rulers more accountable and produces better governance. This may be called the bargaining model of representation (BMR).<sup>3</sup> A simple fiscal dynamic thus has broad political effects: the emergence of representation as a practice, even the “triumph of democracy.”<sup>4</sup>

In this article I revisit the case that generated the hypothesis, England,<sup>5</sup> to examine the historical logic and empirical basis of the thesis that bargaining explains political outcomes. I show that representation was an obligation to the state before it became a right. Originally, representatives were *commanded* by the ruler to represent their communities in Parliament. Moreover, representatives had to be empowered to commit to decisions taken at the center: communities had to grant them full binding powers. In fact, representation originated in the legal practice of according plenipotentiary powers to legal agents in court procedures. To become effective as a *political* principle, however, representation had to be systematically enforced throughout the polity; in other words, it required strong state capacity. This same capacity allowed the imposition of taxation in the first place. Effective fiscal and service impositions *ex ante* generated demands for rights *ex post*.

The original state-society relation was thus not a bargaining one. “Neither taxation *nor* representation without prior state capacity” better captures the dynamics involved. *After* representation is established, of course, some bargaining eventually occurs. However, as studies have shown, when this bargaining occurs within an effective representative institution, it *increases* state revenues, it does not limit them.

The critical factor is that effective representative institutions emerge when the most powerful social groups are subject to taxation as well. Effective taxation of the power- and resource-holding elites not only increased revenues, but also generated incentives for them to support the representative institutions where taxes were set.<sup>6</sup> Where the nobility was not taxed, they, as the group most capable of effectively countering the ruler in the long run, lacked the incentives to do so; representative institutions accordingly atrophied. The bargaining logic has traditionally focused on holders of mobile capital,<sup>7</sup> but under conditions of low development that is not the group with either the most resources or the power to effectively counteract the state; inclusion of the powerful is the key. No taxation of the powerful, no representative institutions.

In what follows, I first outline the logic and problems of the bargaining model of representation and, briefly, the logic of the alternative I am proposing here, the “compellence model.” Then I review how representative governance developed in England in the thirteenth century to show the empirical limitations of the bargaining approach. Following this review, I explain how political representation was connected to the legal principle of plenipotentiary powers. I then examine negative cases and show that

representative institutions foundered where central powers were originally weak and social actor bargaining strong. I conclude by considering some implications of my argument for current research on taxation, democratization, and institution building.

## Two Models of the Origins of Representation: Bargaining versus Compellence

### *The Bargaining Model of Representation*

The bargaining model (BMR) is a widely invoked mechanism of political representation: rulers lacking resources are forced to bargain with the societal actors who control them, usually under war pressures, thus conceding rights and representation. Bargaining introduces consent in interaction previously based on coercion. This is a premise of neoclassical theorists of the state, fiscal sociologists, and neo-institutionalists among others.<sup>8</sup>

Relative state weakness is a crucial assumption in this model.<sup>9</sup> Weakness, for instance, is a condition for the emergence of Parliament in medieval England. “Kings of England did not *want* a Parliament to form and assume ever-greater power; they conceded to barons, and then to clergy, gentry, and bourgeois, in the course of persuading them to raise the money for warfare.”<sup>10</sup> Weakness is also seen to generate new rights.<sup>11</sup> Levi states: “the relatively weaker bargaining position of English monarchs vis-à-vis their constituents led to concessions that French monarchs did not have to make.”<sup>12</sup>

A bargaining model also underlies the influential capital mobility thesis. When taxable resources are mobile, their holders have greater bargaining powers through the threat of exit.<sup>13</sup> These powers either secure a voice in policy selection or force the ruler to follow policies benefiting capital holders. The notion is an old one,<sup>14</sup> but it has permeated scholarship on democracy, redistribution, regime, and policy variation among others.<sup>15</sup>

The BMR appears plausible because, historically, taxation *demands* by rulers often accompanied societal *demands* for representation, usually under war pressures. The growth of trade and money was a major feature of these dynamics. Medieval Europe is replete with assemblies and negotiations over taxes to finance wars.<sup>16</sup> And the classic American Revolutionary precedent, which coined the phrase “no taxation without representation,” remains paradigmatic.

However, existing accounts do not demonstrate causal effect. In the American case, no causal connection exists: when the British demanded taxes and the Americans demanded representation, the outcome was not a bargain; it was a revolution. American representative practices grew out of preexisting colonial institutions, not bargaining. In the European cases, paradoxically, where social groups had enough autonomy to bargain hard on taxation (as in France), rulers’ demands were resisted and representation never became the organizing principle of governance throughout the territory. Conversely, where national representation was most robust (as in England), taxation

demands were overall accepted and tax revenue *maximized*. These patterns remain misunderstood, however.

Although fiscal bargaining is assumed to generate political outcomes in the BMR, these outcomes are not well specified either in scholarship on historical precedents,<sup>17</sup> on the resource curse<sup>18</sup> or on the political economy of regime and policy variation.<sup>19</sup> As a result, causal mechanisms remain underspecified. Four main problems afflict these studies.

First, no adequate distinction exists between the initial stage, when representative institutions or rights *emerge or consolidate*, and the subsequent stages. The later stages include survival of institutions over time under differing conditions, expansion to include broader social groups, and extension of broader rights to included groups. These stages often display a different logic: bargaining may, indeed, be key in the later stages. My analysis, however, suggests that extending the bargaining logic to the emergence of institutions and rights is misguided—and emergence remains crucial for developing countries, where institutional capacity cannot be taken for granted. This distinction between stages is salient in studies of democracy as well, in which taxation plays a limited role in the first stage of emergence and a more pronounced role in the extension of democratic institutions and practices.<sup>20</sup>

Second, representation is often conflated with democracy.<sup>21</sup> That may be less problematic for studies from the postwar period, when the two are fused.<sup>22</sup> However, universal suffrage is analytically distinct from whether a central organ of government exists that local actors have incentives to attend; representative institutions preceded the universal franchise by centuries in the key European countries. The distinction matters because representation can be taken for granted today, but it was not in the past or in the developing world today. The expected return from representative office had to be high and this is not the same as the expected return (and cost) of the democratic vote. Representation payoff is high where the state has resources to redistribute.<sup>23</sup> Accordingly, the logic I analyze here explains how effective representation, not democracy, emerges as a practice.

The third confusion in the scholarship is to assume that localized bargaining between rulers and ruled over taxation amounts to a *system* of representation, understood as the organizing principle of governance. Localized bargaining was historically common and widespread; by contrast, a statewide representative system was rare and hard to secure—but it is representation as an overarching system that shapes regime type. All too frequently, observing such bargaining in historical cases is automatically assumed to translate into institutional or policy change. The European cases suggest, instead, that bargaining intensity is inversely related to political gains, whether in representative institutions or other rights.

Finally, accounting for the origins of representative systems as they interact with taxation, as is done here, is different from determining tax-and-spend equilibria in advanced democracies<sup>24</sup>—the logic differs sharply, even though both seem plausibly related to the same bargaining dynamic. Nonetheless, the account of origins can inform the recent breakdown of these equilibria, by shedding light on the role of preexisting infrastructural capacity, especially the capacity to tax.

## The Compellence Model and Its Historical Foundations

The revision offered here suggests that the capacity to tax, and to compel more broadly, preceded and enabled representative institutions (parliaments) to function as effective organs of governance. Compliance in medieval England was not exactly “quasi-voluntary,” that is, “voluntary because taxpayers choose to pay” but coercive if they do not—this is the modern equilibrium.<sup>25</sup> The coercive, compelling side was more pronounced, especially since taxation financed mostly private royal goods, not public goods (which were paid locally). Once central governing institutions were in place of course, bargaining could lead to concession of further rights, but only after institutional procedures were well established. Absent prior capacity and absent a prior institutional frame, bargaining did not contribute to the creation or consolidation of representation—in fact, it encouraged the opposite, as I discuss below.

Instead, the origins of representation are better explained historically through a “compellence” model:<sup>26</sup> the state *compelled* social actors to attend Parliament and the institution thrived only where this was possible. Compellence, however, accounted for different results when imposed on the nobility and when imposed on the Commons, which included both urban and rural representatives. Compellence of the nobility generated the *institution* of parliament. Compelling attendance from the Commons, on the other hand, generated the *practice* of “representation.” The two processes were separate originally. When magnates attended, they were not representing other social actors; accordingly, their presence did not generate the legal framework for what we call representation. Representation involved the granting of legal powers to representatives to act as agents of a principal community (I trace how this legal device entered politics below). Hence the focus in accounts of *representative practice* on the inclusion of *popular*, that is, bourgeois or nonnoble, representative elements.<sup>27</sup>

But it cannot be emphasized too strongly that accounts of urban and nonnoble representative practice are not tantamount to an account of how *Parliament* became the central, effective organ of governance. The institution can only be explained in the first instance through the incorporation of the nobility: Parliament eventually became central and effective where the Crown had a power advantage over the *nobility*. Only where the Crown already had the capacity to extract on a systematic basis from its most powerful actors did the latter have incentives to organize collectively and to then impose limits on such power. Where royal power advantage was lacking, as in most polities on the Continent, and rulers were left to negotiate only with urban or local representatives, representative institutions were too weak and were eventually suppressed, as I discuss below. For a parliament to become the central organ of representative governance in a state, compellence of all social groups was necessary.

Magnates would attend most consistently when they were obligated, by virtue of holding land from the Crown—the obligation followed from their tenurial status. Already from the eleventh century, nonappearance at the king’s court was the mark of a rebel in England.<sup>28</sup> Failure to appear in Parliament carried penalties, if lacking a written royal exoneration.<sup>29</sup> It could delay proceedings and trigger an enquiry by the Crown.<sup>30</sup> Magnates were summoned according to the king’s will: no noble had a right

to attend Parliament, until the seventeenth century.<sup>31</sup> Only from the 1300s was there, simply, a “marked tendency” to issue summons to the same families, initiating the formation of the “peerage,” which was defined by parliamentary privilege.<sup>32</sup> Throughout the thirteenth century, all “bargains” with the Crown were with this nobility—the Commons, the representatives of the towns and counties, were summoned incidentally after the middle of the century and more systematically only after the 1290s. They did not have decision-making capacity, however: They assented to what had been agreed.

The Commons were also summoned on a different basis. Whereas the magnate summonses were personal, the towns and counties were instructed in writing by the king to send representatives. These were originally appointed, but since 1261 elected in county courts and town assemblies. Empowered representatives were required by the king to ensure fulfillment of agreements reached: representative powers were thus a requirement from above, not a demand from below. Representation worked efficiently when the state could enforce compliance on local actors and provide incentives for it. Enforcement was necessary, not least because the expense of representation was carried by the communities and it was high: for a knight, it could be double the daily wage for military service.<sup>33</sup> Focusing instead exclusively on societal demands for representation from below is misleading in this context.<sup>34</sup> It ignores the role of obligation in the early stages of representation.

Neglected in social science, obligation has for a long time been noted in historical scholarship as central to representation; its discovery was a “signal achievement” of nineteenth-century historians.<sup>35</sup> Obligation is tied to representation because the latter originated historically in the Roman practice of representation in law, in the form of plenipotentiary powers granted to agents, as I discuss in more detail below. Any decision agreed to by an agent in Parliament was binding on the principal who delegated such plenipotentiary powers, the community. Thus, when communities granted such powers to representatives, they accepted a high degree of constraint: localities could not *ex post* dissent from decisions that were collectively authorized at the center and thus collectively binding. These decisions frequently involved onerous levels of taxation.

Where does state capacity to compel and tax highly, however, originate? The question must be treated as exogenous here; space only permits the rejection of endogeneity. The claim here is that Crown capacity to compel the nobility at the time of parliamentary emergence was *not* endogenous to some prior interaction that *did* involve a bargain. This can be established both by temporal sequence and by assessing original royal capacity.

Parliament postdates state capacity in England. It is conventionally dated to 1216 and fully formed in 1295.<sup>36</sup> However, Crown strength preceded 1216 and Magna Carta. England was already the most centralized state in Europe from the second half of the eleventh century, following the reforms of Henry II, as historians widely acknowledge.<sup>37</sup> This strength is what *enabled* the decades-long, spectacular extraction by King John that finally led to Magna Carta in 1215, as described below.

Moreover, this antecedent strength was not itself the result of a bargain, even a noninstitutional one: it was predicated on the status of the king as landlord, at a time when land was not a market commodity and when the Crown held monopoly rights

over land.<sup>38</sup> As landlord, he could demand payment for various obligations pursuant their tenurial status and it is *these* obligations that Magna Carta sought to regulate, not broad-based popular taxation and not taxation of the mercantile classes.<sup>39</sup> Royal strength was, thus, indeed exogenous and antecedent to Parliament.

The compellence model gains further persuasiveness by explaining two puzzles that the bargaining hypothesis leaves unanswered. First, that a locally selected representative has been entrusted to consent at the center does not explain why or how the locality would unanimously consent and abide by the obligations it imposed. This is even more critical since historically there was small leeway for negotiation and the king's demands were typically accepted as demanded.<sup>40</sup> Moreover, taxation usually provided private goods to the ruler, such as the defense of patrimonial property through wars in remote locations; it did not, as yet, secure public goods.

In fact, incentives, then as now, would be for locals to free-ride, avoid, or obstruct central demands—empirically we see that in most Continental cases (examined below). A high level of legal compliance at the locality must be assumed for delegated consent to translate into uniform local action. However, such compliance cannot always be assumed even in the modern context: it is poorly enforced in states with low capacity, for instance, which cannot compel citizens to comply with tax demands and thus face serious tax evasion. The compliance certainly cannot be taken for granted in the early period of institutional formation. Instead, compliance requires state capacity. This shows that compellence is necessary for the practice of representation and that successful imposition of obligation is a precondition for that success of representative institutions.

The capacity to compel representatives was thus critical for the success of any representative system. The obverse problem posited by most accounts—that of limiting political authority—has a key weakness: it assumes this authority is already established and effective enough to *require* limits. Formulating the problem as one of effective societal, bottom-up resistance simply projects the concerns of advanced, fully developed polities to the problem of institutional origins. By contrast, the real problem in the early stages of state building, as in some parts of the developing world today, was free-riding in the face of weak central institutions. This weakness undermined the capacity of rulers to carry out their tasks. Rulers thus had to compel dispersed subjects to tend to dynastic, more so than to “national,” affairs. The compellence problem, further, was acute when communal consciousness and collective action were weak—again, typical features of the modern developing world.

Second, the conventional narrative of bargaining as constraining central authority faces a striking paradox: institutionalized consent historically resulted not in more limited grants of taxation, but in higher per capita burdens. It is easy to assume that representation is a bottom-up demand when it is identified with the successful imposition of *limits* on taxation. But there is no warrant historically, and little evidence from the more contemporary record, to assume that was the case. This is the major point made by Hoffman and Norberg for the fifteenth century and later.<sup>41</sup> That “limited” regimes had a systematic extractive advantage over regimes without a central

parliament in the early modern period also emerges from striking econometric evidence from eleven countries between 1660 and 1914.<sup>42</sup>

The same pattern can be established for the medieval period, albeit with less systematic data.<sup>43</sup> The English, Strayer noted, could match the French “man for man” and “pound for pound” in the 1290s, despite having less than a fifth of their population and “much less” than a fourth of their wealth.<sup>44</sup> With new data, I show elsewhere that the pattern extends to about the late 1500s, when English politics took an absolutist turn.<sup>45</sup> England thus had a precocious extractive advantage already from the twelfth century. The more consent was institutionalized, the greater the extractive capacity of the state. This fact undermines the bottom-up logic of representation even further, as the incentives to avoid representation at the center should be even stronger in such cases—again, under conditions with limited public goods provision.

That bottom-up dynamics cannot account for institutionalized and statewide representative practices is observable in the multitude of cases in medieval Europe where such dynamics occurred. Proctorial representation was widespread throughout Europe.<sup>46</sup> However, in most cases it was either not systematically applied or imperfectly enforced, as in France and Castile, as I elaborate below. A key factor in both cases was royal weakness, which precluded the imposition of a binding legal frame on representatives. As a result, the frame was rejected by the localities and not enforced. Local refusal undermined state policies and their execution, leading to a compromised capacity of the state to extract. This further undermined the consolidation of representative institutions.

The implications from the obligatory character of representation can be shown to transcend its historical origins and to be as relevant under modern conditions. It can explain puzzles that remain unanswered by the bargaining model, for instance the lack of representative practices despite demands for taxation in parts of the developing world—without effective imposition, no political effects should be expected.<sup>47</sup> Compellence is critical for any model that links taxation, representation, and state capacity—but is ignored in approaches that focus on the contractual dynamic.<sup>48</sup> In fact, the contemporary record echoes this logic as well: in a number of cases, demands for representation follow the successful imposition of taxation or other extraction, they are not traded in exchange.<sup>49</sup>

In the next section, I examine the logic of the bargaining model as it emerges from historical instances and show how at every point it is predicated on a prior institutional structure shaping interaction *and* on an overall dominant power position of the ruler, even if temporary weakening of power is observed.

### *The English Record and the Bargaining Hypothesis: The Missing Causal Links*

Neo-institutional analyses<sup>50</sup> and other foundational studies<sup>51</sup> assume a connection between taxation and political progress already in the remote European past. England offers the classic instances, according to two prevalent narratives, drawing on either

the Magna Carta or the seventeenth century Civil War and Glorious Revolution. In the latter narrative, exorbitant demands by the absolutist, but cash-strapped, Stuarts in the 1600s led to social and political upheaval and bargaining that established Parliament as a sovereign body of government. In the first narrative, taxation was granted by the barons of the realm in exchange for Magna Carta in 1215 to a ruler weakened in war.

But these historical cases do not support a causal mechanism tying taxation demands to the emergence of representation. The problem with the seventeenth-century narrative is one of timing. The English Parliament existed already from the 1200s.<sup>52</sup> However important the Stuart dynamics four centuries later, they did not generate the *institution* or the *practice* of representation. Focusing on the early modern period is thus misguided.<sup>53</sup> Parliament was fully fledged by 1295 and the institutional procedures and rights of the next two centuries structured the political conflicts of the seventeenth century.<sup>54</sup> 1688 *was* a revolution, as rights were extended to broader social groups, especially under the impact of the increasingly important Whig merchant classes,<sup>55</sup> and sovereignty shifted. Representation, however, did not originate then.

Magna Carta, on the other hand, appears to suggest a bargain exchanging taxes with consent at a very early stage, before Parliament emerged. It seems to encapsulate the dynamic of a central power, weak in the face of war, bargaining with resource-holders who use their bargaining advantage to extract rights. It thus figures as a classic reference in many modern social scientific accounts.<sup>56</sup>

The standard narrative on Magna Carta is that in 1215, English rebel barons acted collectively against King John, after he suffered a devastating defeat in France, losing his lands. Desperate for funds, the king was forced to grant a charter that codified political rights—some of which provided the foundation for rights that became fully fledged in the seventeenth century and are still valid, such as habeas corpus.<sup>57</sup>

This temporary bargaining advantage, however, resulted in a long-lasting equilibrium in which the Magna Carta served as a coordinating device only because of the background conditions in place. The Charter came after years of unprecedented extraction: the barons demanded consent to grant resources *because* the king was raising extortionate amounts for almost two decades—that is, because of long-standing excessive state capacity.<sup>58</sup> Between 1199 and 1216, John raised more than six times the amounts, adjusted for inflation, his predecessor raised over thirty years.<sup>59</sup> Further, this extractive capacity built on the institutional achievements of Henry II, widely credited with revamping the judicial, administrative and political governance of England starting in 1154.<sup>60</sup>

It is in the aftermath of this remarkable show of strength that the first acknowledged parliamentary meeting first occurred, in 1216.<sup>61</sup> However, taxation was far from the most important topic. Only two out of the Charter's sixty-three articles were on taxation (12 and 14) and both were omitted from subsequent reissues.<sup>62</sup> Most articles demanded reform of the judicial system, property rights, and administration.<sup>63</sup> Broader patterns of social interdependence, predicated on judicial and political ties, were necessary for any positive political effects of bargaining over taxation. The barons demanding changes were tenants of the Crown, as all land in England was held from

the Crown: legal issues relating to possession and inheritance of land depended on royal judgment and royal institutions. It is these that Magna Carta demanded be made more readily available. This interdependence continued over the course of the thirteenth century—during which royal strength, the key precondition, also gradually increased.<sup>64</sup>

Magna Carta, however, also acquired an important role in its later history, as it remained a central point of contention between the king, the nobility and the Commons throughout the 1200s. It is these conflicts that have encouraged the narrative, even among the best historical scholarship, of a bargaining game that played out throughout the century and slowly built up the constitutional structure of Parliament and its rules:<sup>65</sup> reconfirmation of the articles was a persistent demand, with taxation grants promised in exchange. Indeed, by 1400, Parliament had asked the king forty times to reconfirm Magna Carta in response to demands for taxation. Bargaining was especially prevalent in the critical, formative period of the 1200s, where almost every tax grant requested was tied to a reconfirmation of the articles of the Charter.

However, this exchange was not a bargain of rights per se for taxation; nor can it provide an account of how Parliament emerged or consolidated. Precisely the need to reconfirm, over and over again for a century, the articles of the Charter (consistently omitting the ones on taxation) meant that the gains of society vis-à-vis the Crown were minimal and that the Commons were not exchanging taxes for rights, but taxes for promises that were broken, decade after decade. Yet the taxes kept getting granted, usually at per capita levels unsurpassed on the continent.

Although a shell of proto-constitutional exchange emerged, only rights previously conceded were reaffirmed. Bargains were thus part of the second stage of institutional preservation and extension, not of institutional emergence. The original concession of rights, in 1215, as argued, was the outcome of a long process of excessive use of royal power, not bargaining, at a passing moment of weakness—as seen by the fragility of the baronial gains at least where taxation was concerned. Crucially, moreover, Magna Carta nowhere requested the creation of a parliament nor that the “counsel” it stipulated should be provided within such an institution. It was only a full century later, in 1311, that Parliament was defined as the place where consent would be granted, through an ordinance that simply affirmed the by then status quo.<sup>66</sup> The institution itself was not the result of a bargain—other processes generated it, as I outline below.

The following section will trace the transition of Parliament from an “occasion” to an “institution.”<sup>67</sup> It will distinguish between two separate processes, the exchanges between Crown and nobility which define the institution, on the one hand, and the basis of popular attendance that generates the practice of representation among broader social groups. It will show how the relative power advantage of the Crown both in negotiations with the most powerful social groups, the members of the nobility, and in its relations with the members of the Commons, was critical in retaining an institutional equilibrium over time. The last point will be further supported through historical comparisons with Continental Europe.

## *A Brief History of the English Parliament, 1216–1307*

Although precedents go back to the Anglo-Saxon period, the English Parliament conventionally dates from 1216, on the accession of Henry III, just after the issue of Magna Carta.<sup>68</sup> Institutional activity picked up after the loss of the French territories and the emergence of Westminster as the seat of government; the term “parliament” gets applied to meetings between the Crown and magnates only in the 1230s. The period of emergence culminates with the so-called Model Parliament of 1295 that displayed the core institutional and procedural form Parliament would retain until 1918.<sup>69</sup> The role of taxation should thus be assessed in this period.

For the purposes of this analysis, I will distinguish between four phases, two of which involve confrontation and tests of the power balance and two phases involving the institutional articulation of parliamentary practice. Phases one (1237–58) and four (1290–1307) saw confrontation through exchanges conventionally labeled as bargaining.<sup>70</sup> Examined closely, they confirm the power advantage of the Crown. The two intervening periods (1258–65 and 1265–89) witnessed first baronial dominance and then a period of collaboration. At these times, again, there was no bargaining; only representative institutions and procedures were articulated whilst under temporary baronial leadership, with royal power reaffirming primacy shortly thereafter.

The first phase of baronial resistance and confrontation (1237–58) is taken to highlight the importance of “consent” for the emergence of Parliament.<sup>71</sup> It was triggered when, after his minority ended, Henry III embarked on military campaigns and the barons refused all ten grants he requested after 1237. This action is taken to exemplify the emergence of “consent” as a prerequisite for taxation, following the standard bargaining model. When taxation demands were later consented to, variation is explained as a result of interest: later tax grants were conceded because the nobility believed those wars to be more “profitable.”<sup>72</sup>

What this view ignores, however, is that, as the chronicler Matthew Paris pointed out, the aids were initially refused because the barons had been forced to grant “countless sums of money” for other extraordinary aids already.<sup>73</sup> Great amounts were collected from the sheriffs’ farms, the profits of the eyre, and taxes on Jews, while the prises of 1248 (requisitions on foods and services) were spoken of in Parliament as “a scandal to the king and the kingdom.”<sup>74</sup> So when the barons denied Henry the additional grants, they emphasized the king had “money untouched.”<sup>75</sup> Moreover, none of these grants had brought “the least increase or advantage to the kingdom,”<sup>76</sup> since he was fighting for his own patrimonial lands in southern France. The flouting of the Charter was again a recurrent complaint, which saw no redress. On closer inspection, the first period was not one of bargaining and concessions, but of constrained reactions in the face of prior excess.

Bargaining is also typically seen to predominate in the fourth phase, after 1290. Apart from the Charter, the major issue then was Jewish lending, which was claimed to burden borrowers heavily. In 1290, Parliament demanded the expulsion of the Jews, in response to Edward I’s demand for the greatest tax of his reign (£110,000). Edward’s order is typically presented as a major instance of the rising bargaining power of the

Commons even among historians.<sup>77</sup> Yet looked at closely, the measure emerges as nothing of the sort.

By 1290, Jewish economic power had shrunk from a peak in the 1240s, when their total wealth amounted to one-third of the circulating coinage in the kingdom, making them the wealthiest Jewish community in Europe per capita. By 1258, over half of total Jewish capital had been transferred to the Crown through taxation and already by 1270, Jewish lending “had slid massively down the social scale” and was “now overwhelmingly small scale, rural, and short term.” In other words, by 1290, the community was “only an impoverished shadow of its former self.”<sup>78</sup>

Accordingly, Jews were of no financial interest to the Crown; in fact, the queen and courtiers had been purchasing Jewish debts at such an alarming rate as to raise both public and religious condemnation.<sup>79</sup> The expulsion resulted from a mix of anti-Semitic and social causes that also led other European rulers, unconstrained by parliaments, in the same direction—it was no costly concession by the Crown.<sup>80</sup> That it was implemented within only a few months contrasts sharply with the century-long, but flouted, promises to uphold Magna Carta and other requests: unlike the articles, the expulsion did not cost the king much at all.

Reconfirmations of the Charter were again the focus of negotiations in 1297, after the king had requested unprecedented service abroad without his presence, in the midst of many heavy and arbitrary taxes, like a fifth, an eighth and the maltolt, a tax on wool. Barons, and especially the highest rank, earls, were again the major protagonists.<sup>81</sup> All the king granted, however, was “the promise of ‘common assent’ to all future ‘aids, mises and prises,’” a promise that later conflicts in 1300 and 1301 showed to be void.<sup>82</sup>

Though some measures were granted (e.g. the abolition of the maltolt) they were again temporary, as the maltolt was reinstated in 1303 and was fought over for the next forty years. In fact, parliamentary “bargaining” to abolish the tax shifted to mere “consent” over it, as the original demand, abolition, was rejected by the king.<sup>83</sup> Conflict at the beginning and the end of the thirteenth century was therefore remarkably similar: baronial opposition articulated around the principles of Magna Carta, showing few substantive gains in rights for the community and, despite temporary setbacks, an overall relative advantage of the king.

However, over the same period, a background condition unfolded, which, although subject to glacial change, and although clearly grafted on the baronial backbone of Parliament throughout the century, was to have catalytic impact on the consolidation of Parliament as the central organ of governance: representation of the nonnoble classes.

The relevance of the Commons in the early stages was not their social power—that was minimal. Representatives of the counties and towns were present in only six out of fifty parliaments between 1258 and 1286, rising to thirteen out of thirty-four between 1290 and 1310, and to seventeen out of nineteen 1311–27; they were invariably present only after 1327.<sup>84</sup> Not until 1322 was the need for assent of the commons formalized, by the Statute of York.<sup>85</sup>

Instead, the relevance of the Commons stemmed from the introduction of the principle of representation that bound them to their communities and integrated the local system of government to the central institutions of power. The *basis* on which knights in particular were summoned changed: no longer called, like the barons, on account of their status as tenants, they were now sent as elected representatives of the counties (as burgesses were of towns).

Community representation was set in motion in the two successive periods (1258–65 and 1265–89), which witnessed first baronial dominance and then a period of collaboration. Baronial dominance followed the revolt of 1258–61. Under the baronial leader, Simon de Montfort, a series of parliaments established a platform of reform, articulated in the Provisions of Oxford of 1258 and Westminster a year later. The baronial revolt expressed grievances against local and central government. Community representation was formalized in the Parliament of 1261, called by Simon, when knights were summoned not as tenants but as representatives of the counties; they were elected in county courts, a practice known to have occurred only once in the past, in 1254. This was repeated in 1265, when Simon died in battle. As mentioned above, it was not until many decades later that elected representatives became integral elements of Parliament; nonetheless, this was an important precedent.

The episodes involving Simon of Montfort—in which royal power was effectively usurped, even if for a very brief period—can easily be seen as a classic instance of English precocity. Instead, it was a case of English backwardness. This period simply allowed the popular element to acquire a presence in England it already held robustly in many other European cases: city representatives had been active in León, for instance, since the late 1180s; in Catalonia and Aragon since 1214; in Portugal since 1253; and, in 1295, the *cortes* of Castile-León comprised 130 towns sending about two representatives each on average.<sup>86</sup>

There was nothing unique, therefore, in the English developments of the 1250s—if anything, they were belated. But this backwardness had *beneficial* institutional effects. Paradoxically, the early strength of the English Crown made the early incorporation of towns less important, as it enabled the incorporation of the social actor with the greatest social effectiveness, the nobility. Towns were incorporated early on the Continent because rulers were weak and unable to tax the nobility. When the most powerful social actor was not obliged to attend, however, urban groups alone lacked the capacity to offer effective resistance to the Crown and this prevented central representative institutions from consolidating.

Isolating the baronial revolt from preceding history, moreover, distorts our understanding of why it was consequential. What made the Montfortian moment an important one for the English political trajectory were two key factors: the remarkable network of royal institutions, especially courts, that had been built over the preceding decades, on the one hand, and, on the other, the period of royal reconsolidation that followed the 1260s, during which the Crown effectively imposed the representative system across its territories *and* raised taxes to the unmatched levels mentioned by

1290. Without this court system, the extractive capacity would not have risen to the levels it did.<sup>87</sup> Otherwise, the Montfortian experiment would have remained just that, an abortive effort at premature republican governance, like many on the European continent.

Tracing the stages in the pattern of interaction between the king and the two major social actors, the nobility and the Commons, suggests that bargaining cannot explain the institution of Parliament itself or the practice of community representation. Effective central authority was in fact necessary to make the representative system operate systematically across a state; this will become apparent from the genealogy of the legal principle of representation itself, traced in the next section.

### *Legal Origins and Character of Representation*

Representation today is considered a political concept, but originally it was a legal one, stemming from the Roman judicial practice of the proctor, the agent granted full powers to act as a representative in court.<sup>88</sup> The legal device was applied in the medieval period in Italy, Spain, France, England, and elsewhere,<sup>89</sup> primarily within the Church, allowing high-ranking clerics to avoid attending papal or local synods, which were costly and risky. “By the middle of the thirteenth century . . . proctorial representation had become the law and custom of the western church.”<sup>90</sup>

Representation entered politics in the twelfth century, especially in communes in Italy and Spain.<sup>91</sup> Representatives could commit to decisions bounding the whole community, restricting individual capacity to dissent.<sup>92</sup> Proctorial representation was adopted in England by the Crown<sup>93</sup> by the 1250s, when members of urban corporations with representative powers were summoned to Parliament. After 1295, it was a stereotypical feature of parliamentary summons.<sup>94</sup>

Plenipotentiary powers had a clear purpose, stated by the king in the commands he sent requesting attendance. In the summons of 1295, the English king required it “so that the aforesaid business shall not remain unfinished in any way for defect of this power.”<sup>95</sup> Similar language was used in French summonses, where the king stated “we require, order and command you . . . to delegate three or four good men . . . [with] sufficient authority from you to agree, do and undertake all that shall be decided.”<sup>96</sup>

The main beneficiary was thus the summoning party, the king. Representative powers secured the agreement of distant principals, who otherwise could reject or obstruct policies or concessions demanded by the center after the fact. Representation addressed the problem of compliance through the binding character of consent: once consent to action is given, the consenter is obliged to fulfill that agreement. The principle was clear in contemporary legal treatises: “no power of attorney is worth anything, unless he who grants this power does pledge himself to uphold firmly and stably whatever shall be decided or said by his attorney.”<sup>97</sup>

The binding element becomes sharper when we draw the analogy with judicial consent, whence the concept originates.<sup>98</sup> By submitting our case to a judicial court,

we bind ourselves to accept its decision, whether it is in our favor or not (just as we do with democratic elections). Actors will commit in this way only if they lack other options, that is, when they are compelled, given that outcomes favor them only some of the times. “Consent” in the pre-modern period had this fundamental character (although contestation was possible in both formal and nonformal ways).

The kind of obligation representation imposed was also very similar to the obligation to perform suit of court in the manor or the county, which was binding on all who held land from a lord or the king directly (all tenured land ultimately was held of the Crown, as the apex of the feudal pyramid).<sup>99</sup> The relation to courts of law is not just theoretical: representatives were chosen through the same process and administrative machinery as jurors.<sup>100</sup> When elections of representatives were introduced in 1264, they were held in the county courts and borough assemblies, at the order of the Crown; both elections were administered “in common” by the sheriff, a royal official, which is where the term “Commons” originated.<sup>101</sup>

Election was by other knights and “honest men,” who were obligated to do so for the same reason they owed suit of court, land tenure.<sup>102</sup> For centralized representation in London to be systematic, a remarkable machinery was thus activated at the king’s command, throughout the kingdom: for instance, about 640 elections were probably held in county courts and borough assemblies between 1313 and 1316.<sup>103</sup> Absent strong enforcing capacity from the center and a radiating system of royal courts and officials, the system would not have succeeded in representing the whole of the land and population—private jurisdictions did not exist, as on the Continent, to limit the reach of the king’s courts.

But the royal reach extended further. As representation imposed the duty on the community to conform to any decision in Parliament, it consolidated the status of communities as quasi-corporations; entities, that is, that were bound with a collective legal responsibility, even on criminal matters. Easily taken for granted, the process was indispensable for the establishment of a system of obligation that bound all taxpayers and effectively minimized free-riding; this in turn generated incentives to hold representatives accountable.<sup>104</sup>

Even within the historical literature, however, some scholars question the obligatory character of representation and view it as a bargain around taxation<sup>105</sup>—as opposed to those who see representation as a legal imperative.<sup>106</sup> The more voluntarist bargaining view can be seen as the residue of a Whig, somewhat anachronistic perspective on English constitutional development.<sup>107</sup> The inadequacy of the voluntarist account becomes apparent by the multiple enforcement devices applied, discussed above, such as penalties and the need of royal pardon.

Further support for the nonvoluntarist, compellence view comes from the patterns of attendance and reelection to Parliament, both of which, as indicators of the desirability of representation, have been major topics in the historical literature. In the early period, few representatives were reelected. Incentives to attend increased as Parliament acquired more powers in its dealings with the king, so that reelection increases from the 1310s.<sup>108</sup> By the early 1400s, representation was the coveted right we now assume it to be: laws had to be passed to prevent nonresidents from taking over representation

of a shire or borough.<sup>109</sup> And the nobility increasingly placed their followers on seats of Parliament to protect their interests.<sup>110</sup> This is the default assumption in much of the literature. Critically, however, the reverse held for the two preceding centuries, when Parliament was forming.

### *Variations in Representative Practice*

Variation in representative practice was a function of state strength, which the account above has noted was high in the English case. It was not a function of variation in demand: demands for representation were not unique to England. Assemblies flourished throughout Europe, as did “counseling” on state affairs.<sup>111</sup> In fact, a paradox exists: demands for consent were as or even more radical in other European cases, such as France,<sup>112</sup> Spain,<sup>113</sup> or the Italian city-states.<sup>114</sup> Yet these latter cases eventually transitioned into absolutist forms of governance—central representative institutions either never emerged or failed to consolidate as central organs of governance. The English trajectory was far from inevitable, but England retained such an institution continuously from the time of emergence in the thirteenth century into the modern period; this cannot have been accidental. Instead, where we observe greater bargaining powers and demands, representative institutions in fact falter.

In France, royal authority was weak, so it was “something of a triumph” for the king to have persuaded the urban deputies “to come with full powers” to the Estates in the fifteenth century.<sup>115</sup> Indeed, objections plagued the French king, who faced recalcitrant social groups.<sup>116</sup> Representatives could claim they were unauthorized to choose between the options presented by the Crown and needed to consult with their communities, as happened repeatedly when the French kings were collecting taxes for war. The same pattern affected French assemblies throughout.<sup>117</sup>

French assemblies also claimed greater prerogatives, for instance the right to judge whether war itself was necessary, which in England was a royal prerogative.<sup>118</sup> They would reject a demand if a war was not actually imminent, when it was simply threatening.<sup>119</sup> Estates also demanded tax collection cease once the cause for war ended—and the king obliged.<sup>120</sup> In some cases they demanded, and obtained, a refund if the threatened cause of war never materialized.<sup>121</sup> In 1355, the Estates agreed to provide for the defense of the country faced with immanent attack only on condition that they be granted participation in government, that estates be held regularly, that they have responsibility for the collection and expenditure of taxation and that nobles pay more than wealthy nonnobles. Even then, the bargained agreement failed because of non-compliance on the part of the nobility.<sup>122</sup> In the 1480s, the Estates made proto-democratic claims that “the kings were originally created by the votes of the sovereign people,” long before similar claims were made in the English Parliament.<sup>123</sup>

Central assemblies were eclipsed because, although widespread and often central in the collection and administration of taxes,<sup>124</sup> they never became central organs of governance, even when war and taxation pressures were high. In France, some faltering attempts at representation were made after the 1560s, but the Estates-General were abolished from 1614 until the French Revolution in 1789.<sup>125</sup> A similar pattern can be discerned in most

continental European cases, which transitioned into absolutist forms of government after the sixteenth century. In some cases, this did not mean the complete eclipse of representative institutions at the local level. In France, robust assemblies (in Brittany, Burgundy, and Languedoc) continued to function until the Revolution at the provincial level, generating important revenue in taxes for the Crown.<sup>126</sup> Assemblies in Castile, Aragon, and Catalonia also continued to function into the eighteenth century. Nonetheless, such assemblies failed to shape the character of the overarching regime under which they operated.

So, all these cases, where communities *initially* were better able to resist rulers, especially by refusing to grant full plenipotentiary powers to their delegates, *eventually* lapsed into absolutism.<sup>127</sup> From this we can draw a few conclusions that challenge some foundational assumptions that often remain implicit. The diverging trajectories of England and Continental Europe were not due to a deficit in demand for rights in the latter or to England's being endowed with a stronger civil society, capable of bargaining better with the Crown. On the contrary: England, as a result of the greater capacity of the Crown and the more efficient application of the principle of representation, had more successful centralization.

In other words, the difference between England and the cases where central institutions failed is, to a large extent, a difference in the location(s) of exchange: in England, exchange between ruler and ruled occurred primarily in a central institution; in other cases exchange was dispersed throughout the territory, either at local parliaments or at even more dispersed points.<sup>128</sup> The English central Parliament gives the *appearance* of greater demand for consent, when in fact consent is simply organized and articulated in a more concentrated way.

The lapse into absolutism is not a coincidence, I argue, but the inevitable outcome when assemblies have greater autonomy. Empirically (and counterintuitively), only when the powerful social groups that dominated assemblies were under the *relative* control of the ruler did regime-defining representative institutions develop. The critical mechanism in this dynamic is the capacity of the ruler to enforce representation systematically; where this occurred, representation could acquire an institutional form that became the core organ of state governance. Crucially, when the ruler had the *ex ante* ability to tax those powerful groups, they had incentives to attend the institution.

## Conclusion

This article has suggested that we rethink the preconditions for the emergence of representative institutions and practices. In particular, it has questioned the widely accepted connection between representation and the need for taxation. In the formative European historical cases, instead, representation was originally a legal obligation imposed by the state on communities, not a right gained by society in exchange for taxation. The implication is that state strength—institutional capacity to ensure compliance and to tax—preceded the emergence and consolidation of representative institutions as a central part of governance. Social actors develop incentives to demand government accountability *after* they have been compelled to contribute to public revenue: the higher and more exacting the burden, the greater the incentives to demand

some control in return. A critical emphasis in this reassessment is the importance of the most powerful social actors (who are not necessarily holders of mobile capital) in this dynamic: only where such actors acquired incentives to support representative institutions did these consolidate and this occurred only when they faced inescapable tax burdens due to the high infrastructural powers of the ruler.

This revision of representative origins parallels an important recent challenge to the paradigm tying taxation and democracy, predicated on the median voter theorem by Meltzer and Richard.<sup>129</sup> Rather than seeing the extension of democratic rights as a trade-off for greater redistribution,<sup>130</sup> these studies show, in different ways and for different regions, how more effective taxation and redistribution either precede suffrage extension, given that the income tax was imposed earlier where the franchise was restricted,<sup>131</sup> or are predicated on strong state infrastructural power.<sup>132</sup>

The revision also has current relevance because the model is also now influencing policy in international organizations that use taxation for institution building, such as the International Monetary Fund (IMF) and the Organization for Economic Cooperation and Development (OECD).<sup>133</sup> “Domestic resource mobilization” needed to be intensified following the financial crisis that decreased foreign aid.<sup>134</sup> Even in policy scholarship, this mechanism is traced to European history, especially seventeenth-century Britain and Holland, where war pushed governments to negotiate with capital holders.<sup>135</sup> The logic is assumed to carry into the modern world.

Once we reassess the historical record, however, three different implications for scholarship, including on the developing world, emerge. First, social groups do not need to be strong before taxation is demanded; in fact, the stronger they are, the more fiscal effects on representation evaporate. Groups are more likely to engage in collective action and demand rights once taxation is already successfully imposed. Moreover, taxation does not generate capacity. State capacity must preexist any bargaining dynamic if the latter is to contribute to representation, and then, it seems, only to its expansion. Extensive institutions have to preexist the imposition of taxation if the latter is to provide incentives for the demand of greater accountability and good governance. Though compelling, “no taxation without representation” is a slogan, not a causal mechanism. Finally, the most critical actors to be taxed if institutional effects are to follow are not the holders of mobile capital per se, but the most powerful resource holders actors in society. No taxation of the powerful, no representative institutions.

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1. Charles Tilly, ed., *The Formation of National States in Western Europe* (Princeton, NJ: Princeton University Press, 1975); Charles Tilly, *Coercion, Capital, and European States, AD 990–1990* (Cambridge, MA: Blackwell, 1990); Nicholas Kaldor, “Taxation for Economic Development,” *Journal of Modern African Studies* 1, no. 1 (1963); Allan H. Meltzer and Scott F. Richard, “A Rational Theory of the Size of Government,” *Journal of Political Economy* 89, no. 5 (1981); Carolyn Webber and Aaron B. Wildavsky, *A History of Taxation and Expenditure in the Western World* (New York: Simon & Schuster, 1986); Margaret Levi, *Of Rule and Revenue* (Berkeley: University of California Press, 1988); Sven Steinmo, “Political Institutions and Tax Policy in the United States, Sweden and Britain,” *World Politics* 61, no. 4 (1989): 500–35; John L. Campbell, “The State and Fiscal Sociology,” *Annual Review of Sociology* 19, no. 1 (1993): 163–85; Edgar Kiser, “Markets and Hierarchies in Early Modern Tax Systems: A Principal-Agent Analysis,” *Political Studies* 22, no. 3 (1994); Richard Bonney, ed., *Economic Systems and State Finance* (Oxford: Oxford University Press, 1995); Edgar Kiser and April Linton, “Determinants of the Growth of the State: War and Taxation in Early Modern France and England,” *Social Forces* 80, no. 2 (2001); Michael Herb, “Taxation and Representation,” *Studies in Comparative International Development* 38, no. 3 (2003); Michael Herb, “No Representation without Taxation? Rents, Development, and Democracy,” *Comparative Politics* 37, no. 3 (2005); Jeffrey F. Timmons, “The Fiscal Contract: States, Taxes, and Public Services,” *World Politics* 57, no. 4 (2005); Deborah Bräutigam, Odd-Helge Fjeldstad, and Mick Moore, *Taxation and State-Building in Developing Countries: Capacity and Consent* (Cambridge: Cambridge University Press, 2008); Isaac William Martin, Ajay K. Mehrotra, and Monica Prasad, eds., *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective* (Cambridge: Cambridge University Press, 2009); Jeffrey F. Timmons, “Taxation and Representation in Recent History,” *Journal of Politics* 72, no. 1 (2010).
2. Joseph Alois Schumpeter, “The Crisis of the Tax State,” in Richard Swedberg, ed., *The Economics and Sociology of Capitalism* (1918; Princeton, NJ: Princeton University Press, 1991). Among many, see also Robert H. Bates and Da-Hsiang Donald Lien, “A Note on Taxation, Development, and Representative Government,” *Politics and Society* 14, no. 1 (1985): 53–70; José Antonio Cheibub, “Political Regimes and the Extractive Capacity of Governments: Taxation in Democracies and Dictatorships,” *World Politics* 50, no. 3 (1998): 349–76; Isabela Mares, *Taxation, Wage Bargaining and Unemployment* (Cambridge: Cambridge University Press, 2006); Geoffrey Brennan and James M. Buchanan, *The Power to Tax: Analytical Foundations of a Fiscal Constitution* (Cambridge: Cambridge University Press, 2006); Kenneth Scheve and David Stasavage, “The Conscripted of Wealth: Mass Warfare and the Demand for Progressive Taxation,” *International Organization* 64, no. 04 (2010): 529–61.

3. It is also known as a “fiscal contract.” Timmons, “The Fiscal Contract.”
4. Bates and Lien, “A Note on Taxation,” 53.
5. For instance, Michael L. Ross, “Does Taxation Lead to Representation?,” *British Journal of Political Science* 34, no. 2 (2004): 231–33; Levi, *Of Rule and Revenue*. Pre-modern England is key to seminal accounts in the field; Levi, *Of Rule and Revenue*; Tilly, *Coercion, Capital, and European States*; Brian M. Downing, *The Military Revolution and Political Change: Origins of Democracy and Autocracy in Early Modern Europe* (Princeton, NJ: Princeton University Press, 1992); Thomas Ertman, *Birth of the Leviathan: Building States and Regimes in Medieval and Early Modern Europe* (Cambridge: Cambridge University Press, 1997); Barrington Moore, *Social Origins of Dictatorship and Democracy: Lord and Peasant in the Making of the Modern World* (Boston: Beacon Press, 1967); Yoram Barzel and Edgar Kiser, “Taxation and Voting Rights in Medieval England and France,” *Rationality and Society* 14, no. 4 (2002): 473–507, to cite a few.
6. This is the central argument in Deborah Boucoyannis, “Land, Courts, and Parliaments: The Hidden Sinews of Power in the Emergence of Constitutionalism” (unpublished book manuscript, University of Virginia, 2015).
7. Bates and Lien, “A Note on Taxation”; Carles Boix, *Democracy and Redistribution* (Cambridge: Cambridge University Press, 2003).
8. Schumpeter, “The Crisis of the Tax State”; Campbell, “The State and Fiscal Sociology”; Douglass Cecil North, *Institutions, Institutional Change, and Economic Performance* (Cambridge: Cambridge University Press, 1990).
9. Mick Moore, “Between Coercion and Contract: Competing Narratives on Taxation and Governance,” in Brautigam, Fjeldstad, and Moore, eds., *Taxation and State-Building in Developing Countries: Capacity and Consent* (Cambridge: Cambridge University Press, 2008), 35, 44–39; Levi, *Of Rule and Revenue*, 97.
10. Tilly, *Coercion, Capital, and European States*, 64. Tilly says little about representation, as his focus is on state formation and democracy; but he assumes the logic analyzed here. It is explicit in North, *Institutions, Institutional Change*, 49; Brennan and Buchanan, *The Power to Tax*.
11. Bates and Lien, “A Note on Taxation.”
12. Levi, *Of Rule and Revenue*, 97, 112; Douglass Cecil North and Robert Paul Thomas, *The Rise of the Western World: A New Economic History* (Cambridge: Cambridge University Press, 1973), 83; Barzel and Kiser, “Taxation and Voting Rights.” Levi notes, however, that the original weakness she posits led to Parliament, which enhanced capacity to tax; she calls this a “paradox.” Levi, *Of Rule and Revenue*, 97. I argue that enhanced capacity preceded parliament.
13. Albert O. Hirschman, “Exit, Voice, and the State,” *World Politics* 31, no. 1 (1978): 90–107. The terms “capital” and “asset,” usually vaguely defined, denote liquid wealth, mainly money and bullion, but also any type of resource that is easily transported and exchanged.
14. Charles de Secondat Montesquieu, *The Spirit of the Laws* (1748; Cambridge: Cambridge University Press, 1989), chaps. 20,21; Albert O. Hirschman, *The Passions and the Interests: Political Arguments for Capitalism before Its Triumph* (Princeton, NJ: Princeton University Press, 1977).
15. Bates and Lien, “A Note on Taxation”; Boix, *Democracy and Redistribution*; Brennan and Buchanan, *The Power to Tax*; Barry R. Weingast, “The Economic Role of Political Institutions: Market-Preserving Federalism and Economic Development,” *Journal of Law, Economics, & Organization* 11, no. 1 (1995): 1–31.

16. Antonio Marongiu, *Medieval Parliaments: A Comparative Study*, trans. S.J. Woolf (London: Eyre & Spottiswoode, 1968). See also Ross, "Does Taxation Lead to Representation?," 331–33 and Herb, "Taxation and Representation."
17. Bates and Lien, "A Note on Taxation." Levi, *Of Rule and Revenue*, 4, proposes the clearest articulation of bargaining mechanisms between rulers and citizens; however, it explains variation in "revenue production systems," not political outcomes per se.
18. Ross, "Does Taxation Lead to Representation?"; Stephen H. Haber and Victor Menaldo, "Do Natural Resources Fuel Authoritarianism? A Reappraisal of the Resource Curse," *American Political Science Review* 105, no. 1 (2011): 1–26.
19. Boix, *Democracy and Redistribution*; Daron Acemoglu and James A. Robinson, *Economic Origins of Dictatorship and Democracy: Economic and Political Origins* (Cambridge: Cambridge University Press, 2005).
20. Many classic studies of the emergence of democracy in the modern era refer to taxation only incidentally: Samuel P. Huntington, *The Third Wave: Democratization in the Late Twentieth Century* (Norman: University of Oklahoma Press, 1991); Guillermo A. O'Donnell, *Transitions from Authoritarian Rule* (Baltimore: Johns Hopkins University Press, 1986); Guillermo A. O'Donnell, Philippe C. Schmitter, and Laurence Whitehead, *Transitions from Authoritarian Rule: Latin America* (Baltimore: Johns Hopkins University Press, 1986); Ruth Berins Collier, *Paths toward Democracy: The Working Class and Elites in Western Europe and South America* (Cambridge: Cambridge University Press, 1999). Theories of democratization based on the median voter theorem see taxation increases as potential *outcomes* of changes originally due to structural factors, such as economic inequality and asset specificity (e.g., Boix, *Democracy and Redistribution*) or the fear of revolution (as in Acemoglu and Robinson, *Economic Origins*). Even the second-stage mechanism, suffrage extensions, has only rarely been linked to taxation increases—most strikingly via the women's vote: John R. Lott and Lawrence Kenny, "Did Women's Suffrage Change the Size and Scope of Government," *Journal of Political Economy* 107, no. 6 (1999): 1163–98; Dawn Langan Teele, "Ordinary Democratization: The Electoral Strategy That Won British Women the Vote," *Politics & Society* 42, no. 4 (2014): 537–61. Rather, tax increases are linked to mass phenomena like mobilization and war; Theda Skocpol, *Protecting Soldiers and Mothers: The Political Origins of Social Policy in the United States* (Cambridge, MA: Belknap Press, 1992); David Stasavage, "Democracy, War, and Wealth: Evidence of Two Centuries of Inheritance Taxation," *American Political Science Review* 106, no. 1 (2012): 81–102. See, however, Deborah J. Yashar, *Demanding Democracy: Reform and Reaction in Costa Rica and Guatemala, 1870s–1950s* (Stanford, CA: Stanford University Press, 1997) and Evelyne Huber and John D. Stephens, *Democracy and the Left: Social Policy and Inequality in Latin America* (Chicago: University of Chicago Press, 2012).
21. Robert A. Dahl, *Polyarchy: Participation and Opposition* (New Haven, CT: Yale University Press, 1971).
22. Timmons, "Taxation and Representation."
23. For instance, incentives to seek representation at the federal level were very weak in antebellum America, seen in the few (re)elections to Congress at that time. Only when the federal government began to distribute rents, through financing economic development, did congressional office—representation—become a coveted good. Jamie L. Carson and Jeffery A. Jenkins, "Examining the Electoral Connection across Time," *Annual Review of Political Science* 14 (2011): 7; John Joseph Wallis and Barry Weingast, "Equilibrium Impotence:

- Why the States and Not the American National Government Financed Infrastructure Investment in the Antebellum Era,” NBER Working Paper 11397 (Cambridge, MA: NBER, 2005; online at <http://www.nber.org/papers/w11397>). The association remains unexplored.
24. Timmons, “The Fiscal Contract” 532, draws that distinction clearly.
  25. Levi, *Of Rule and Revenue*, 52–53.
  26. The term “compellence” was coined as a noun for the verb “to compel” in deterrence theory: Thomas C. Schelling, *Arms and Influence* (New Haven, CT: Yale University Press, 1966), 72. I use the term loosely to denote a process predicated on coercion, implicit or explicit, stemming from above.
  27. Willem Pieter Blockmans, “Representation (since the Thirteenth Century),” in *The New Cambridge Medieval History*, ed. Christopher Thomas Allmand (Cambridge: Cambridge University Press, 1998), 38; Jan Luiten Van Zanden, Eltjo Buringh, and Maarten Bosker, “The Rise and Decline of European Parliaments, 1188–1789,” *Economic History Review* 65, no. 3 (2012): 835–61.
  28. John Robert Maddicott, *The Origins of the English Parliament, 924–1327* (Oxford: Oxford University Press, 2010), 77, 88.
  29. It was not until the 1420s that parliamentary fines are recorded, as attendance had been strong until then, especially for the higher ranks of the nobility; John Smith Roskell, “The Problem of the Attendance of the Lords in Medieval Parliaments,” *Historical Research* 29, no. 80 (1956): 198, 199.
  30. Roskell, “The Problem of the Attendance of the Lords,” 156.
  31. A.R. Myers, *Parliaments and Estates in Europe to 1789* (London: Thames and Hudson, 1975).
  32. W.M. Ormrod, *The Reign of Edward III: Crown and Political Society in England, 1327–1377* (New Haven, CT: Yale University Press, 1990), 95.
  33. John Robert Maddicott, “Parliament and the Constituencies, 1272–1377,” in *The English Parliament in the Middle Ages*, ed. R.G. Davies and Jeffrey Howard Denton (Manchester: Manchester University Press, 1981), 78–80. The cost caused bitter debates within communities. Helen Maud Cam, “The Community of the Shire and the Payment of Its Representatives in Parliament,” in *Liberties and Communities in Medieval England* (New York: Barnes & Noble, 1963), 239–47. Normally neglected, cost is highlighted in David Stasavage, “When Distance Mattered: Geographic Scale and the Development of European Representative Assemblies,” *American Political Science Review* 104, no. 4 (2010): 625–43, as a function of geographic size.
  34. Italian and Dutch city-states are typical examples of a contrary, bottom-up dynamic: Willem Pieter Blockmans, “A Typology of Representative Institutions in Late Medieval Europe,” *Journal of Medieval History* 4 (1978): 189–215; Van Zanden, Buringh, and Bosker, “The Rise and Decline of European Parliaments.” But here too, representative practices in the eleventh century were fostered by local counts and dukes, as historians have long argued; Jan Dumolyn, “The Legal Repression of Revolts in Late Medieval Flanders,” *Legal History Review* 68, no. 4 (2000): 479–521; Ferdinand Lot, Robert Fawtier, and Michel de Bouard, *Histoire des institutions françaises au Moyen Age* (Paris: Presses universitaires de France, 1957), 365–74; H. van Werveke, “The Rise of Towns,” in M.M. Postan, E.E. Rich, and E. Miller, eds., *The Cambridge Economic History of Europe* (Cambridge: Cambridge University Press, 1965), 20, 26–28; Philip James Jones, *The Italian City-State: From Commune to Signoria* (Oxford: Clarendon Press, 1997); Anthony Molho, Kurt A. Raaflaub, and Julia Emlen, eds., *City States in Classical Antiquity and Medieval Italy* (Ann Arbor: University of Michigan Press, 1991).

35. Thomas N. Bisson, *Assemblies and Representation in Languedoc in the Thirteenth Century* (Princeton, NJ: Princeton University Press, 1964), 2; L. Riess, *The History of the English Electoral Law in the Middle Ages* (1885; New York: Octagon Books, 1973); Gaines Post, "Roman Law and Early Representation in Spain and Italy, 1150–1250," *Speculum: A Journal of Mediaeval Studies* 18, no. 2 (1943): 211–32. Political theorists have also long recognized its importance. Hannah Pitkin's foundational analysis of representation began with medieval England, where the "calling of knights and burgesses to meet with the king's council seems to have begun as a matter of royal convenience and need. Far from being a privilege or right, attendance at Parliament was a chore and a duty, reluctantly performed. Only with the passage of time did parliamentary representation begin to be used as a device furthering local interests, as a control over the power of the king." Hanna Fenichel Pitkin, *The Concept of Representation* (Berkeley: University of California Press, 1967), 3.
36. The date of 1216 is given in E.B. Fryde, *Handbook of British Chronology*, 3rd ed. (Cambridge: Cambridge University Press, 1996), 533.
37. Michael Mann, *The Sources of Social Power*, vol. I: *A History of Power from the Beginning to A.D. 1760* (Cambridge: Cambridge University Press, 1986), 86; Joseph Reese Strayer, *On the Medieval Origins of the Modern State* (Princeton: Princeton University Press, 1970), 36–39; Robert Bartlett, *England under the Norman and Angevin Kings, 1075–1225* (Oxford: Oxford University Press, 2000), 156.
38. Formally, in law, the Crown still owns all land of the British Commonwealth to this day. Legal textbooks begin by stating that the "basis of English land law is that all land is owned by the Crown. A small part is in the Crown's actual occupation; the rest is occupied by tenants holding either directly or indirectly from the Crown." In the medieval period, ownership was not part of legal terminology; land rights were predicated on the status of the king as "lord of all the tenants in the realm." A.W.B. Simpson, *A History of the Land Law*, 2nd ed. (Oxford: Clarendon Press, 1986), 47. See Frederick Pollock and Frederic William Maitland, *The History of English Law before the Time of Edward I*, 2nd ed., vol. 2 (1898; London: Cambridge University Press, 1968), 232; Robert Megarry and William Wade, *The Law of Real Property*, 4th ed. (London: Stevens, 1975), 13; Kevin J. Gray and Susan Francis Gray, *Elements of Land Law*, 5th ed. ed. (Oxford: Oxford University Press, 2009), 56; Elizabeth Cooke, *Land Law* (Oxford: Oxford University Press, 2006), 13–17.
39. Bates and Lien, "A Note on Taxation."
40. Gerald L. Harriss, *King, Parliament, and Public Finance in Medieval England to 1369* (Oxford: Clarendon Press, 1975), 289. A modern democracy is not necessarily more accommodating to local preferences either: citizens have to abide by laws passed by the legislature even if they would not have individually consented to their passing.
41. Philip T. Hoffman and Kathryn Norberg, eds., *Fiscal Crises, Liberty, and Representative Government, 1450–1789* (Stanford, CA: Stanford University Press, 1994).
42. Mark Dincecco, "Fiscal Centralization, Limited Government, and Public Revenues in Europe, 1650–1913," *Journal of Economic History* 69, no.1 (2009): 48–103.
43. Joseph Reese Strayer, *On the Medieval Origins of the Modern State* (Princeton, NJ: Princeton University Press, 1970), 52; Boucoyannis, "Land, Courts, and Parliaments."
44. Strayer, *On the Medieval Origins of the Modern State*, 52.
45. Boucoyannis, "Land, Courts, and Parliaments."
46. Gaines Post, "Plena Potestas and Consent in Medieval Assemblies: A Study in Romano-Canonical Procedure and the Rise of Representation, 1150–1325," *Traditio* 1 (1943); Post, "Roman Law and Early Representation."

47. In the Middle East, "Predatory taxation has produced revolts...but there has been no translation of tax burden into pressures for democratization...neither historically nor in the twentieth century is there much evidence that taxation has evoked demands that governments account for their use of tax monies." John Waterbury, "Democracy without Democrats? The Potential for Political Liberalization in the Middle East," in Ghassan Salame, ed., *Democracy without Democrats? The Renewal of Politics in the Muslim World* (New York: Tauris, 1994), 29. As scholars are increasingly showing, weak institutional infrastructure precedes and helps explain the "resource curse." Haber and Menaldo, "Do Natural Resources Fuel Authoritarianism?"
48. OECD, *Governance, Taxation and Accountability*, DAC Guidelines and Reference Series (Paris: OECD, 2008), 13.
49. A few examples of the logic can be offered here, without any claim that they explain outcomes in the aggregate—only mechanisms explaining incentives on some critical actors. In Poland, in the early 1990s, the protests that spearheaded political change and bargaining with labor were carried out by state employees, whom the *state* could tax at source, unlike other sectors. Grzegorz Ekiert and Jan Kubik, *Rebellious Civil Society: Popular Protest and Democratic Consolidation in Poland, 1989–1993* (Ann Arbor: University of Michigan Press, 2001); Gerald M. Easter, "Politics of Revenue Extraction in Post-Communist States: Poland and Russia Compared," *Politics & Society* 30, no. 4 (2002): 599–27. In Mauritius, farmer demand for representation was a response to *state threats* to expropriate land (not taxation). Deborah Bräutigam, "Contingent Capacity: Export Taxation and State-Building in Mauritius," in Bräutigam, Fjeldstad, and Moore, eds., *Taxation and State-Building in Developing Countries*. In Russia, effects were suboptimal, since after *state-owned* corporations were taxed, bargaining for sectoral—not public—interests was pursued by the taxed elites; Easter, "Politics of Revenue Extraction"; Scott Gehlbach, *Representation through Taxation: Revenue, Politics, and Development in Postcommunist States* (Cambridge: Cambridge University Press, 2008). Cross-national data suggest a more specific hypothesis, that increased taxation relative to government services triggers demands for representation, not increased taxation alone: Ross, "Does Taxation Lead to Representation?" Conversely, where extractive capacity was limited, tax efforts were counterproductive. In China, taxation led to strategies of peaceful and violent resistance: Thomas P. Bernstein and Xiaobo Lü, *Taxation without Representation in Contemporary Rural China* (Cambridge: Cambridge University Press, 2003). From the perspective of this article, this conclusion is neither a paradox nor a dimension of divergence with the West, but what the theory of representation should predict.
50. North and Thomas, *The Rise of the Western World*, 83; North, *Institutions, Institutional Change*, 113.
51. Levi, *Of Rule and Revenue*, 112; Tilly, *Coercion, Capital, and European States, AD 990–1990*, 154–55; Michael Mann, *The Sources of Social Power: A History of Power from the Beginning to A.D. 1760*, vol. 1 (Cambridge: Cambridge University Press, 1986), 433; Daron Acemoglu, Simon Johnson, and James A. Robinson, "Institutions as the Fundamental Cause of Long-Run Growth," in *Handbook of Economic Growth* (Amsterdam: Elsevier, 2005), 452; Daron Acemoglu and James A. Robinson, *Why Nations Fail: The Origins of Power, Prosperity and Poverty* (New York: Crown Business, 2012), 185–209.
52. Fryde, *Handbook of British Chronology*; Mark Dincecco, *Political Transformations and Public Finances: Europe, 1650–1913* (Cambridge: Cambridge University Press, 2011), 12.
53. This focus is common; see Michael L. Ross, "Does Oil Hinder Democracy?," *World Politics* 53, no. 3 (2001): 332–33.

54. Maddicott, *Origins of the English Parliament*; Gerald L. Harriss, "The Formation of Parliament, 1272–1377," in Davies and Denton, eds., *The English Parliament*; Harriss, *King, Parliament, and Public Finance*; D.H. Pennington, "A Seventeenth-Century Perspective," in Davies and Denton, eds., *The English Parliament*.
55. Robert Brenner, *Merchants and Revolution: Commercial Change, Political Conflict, and London's Overseas Traders, 1550–1653* (Princeton, NJ: Princeton University Press, 1993); Steven Carl Anthony Pincus, *1688: The First Modern Revolution* (New Haven, CT: Yale University Press, 2009).
56. Acemoglu and Robinson, *Why Nations Fail*, 185–209; Mann, *The Sources of Social Power*, 433; Acemoglu, Johnson, and Robinson, "Institutions as the Fundamental Cause of Long-Run Growth," 452; Jan Luiten van Zanden, "The Road to the Industrial Revolution: Hypotheses and Conjectures about the Medieval Origins of the 'European Miracle,'" *Journal of Global History* 3, no. 3 (2008): 354; Edward L. Glaeser and Andrei Shleifer, "Legal Origins," *Quarterly Journal of Economics* 117 (2002): 1201, 1208.
57. Ralph V. Turner, *Magna Carta: Through the Ages* (Harlow, UK: Pearson, 2003); Paul D. Halliday, *Habeas Corpus: From England to Empire* (Cambridge, MA.: Belknap Press, 2010). It was not, of course, until the late seventeenth century that the "rights" stated in Magna Carta acquired the substantive legal character we recognize today.
58. Nick Barratt, "The Revenue of King John," *English Historical Review* 111, no. 443 (1996): 835–55; Harriss, *King, Parliament, and Public Finance*, 8.
59. See Scott L. Waugh, *The Lordship of England: Royal Wardships and Marriages in English Society and Politics, 1217–1327* (Princeton, NJ: Princeton University Press, 1988), 157–59, for amounts; for inflation, see and Nick Barratt, "English Royal Revenue in the Early Thirteenth Century and Its Wider Context, 1130–1330," in W.M. Ormrod, Margaret Bonney, and Richard Bonney, eds., *Crises, Revolutions and Self-Sustained Growth: Essays in European Fiscal History, 1130–1830* (Stamford, UK: Shaun Tyas, 1999), 85.
60. Christopher Harper-Bill and Nicholas Vincent, eds., *Henry II: New Interpretations* (Woodbridge, UK: Boydell Press, 2007); W.L. Warren, *Henry II*, (New Haven, CT: Yale University Press, 2000); Robert Bartlett, *England under the Norman and Angevin Kings, 1075–1225* (Oxford: Oxford University Press, 2000).
61. Fryde, *Handbook of British Chronology*, 533. Meetings with the king's council had been regular at all times, but, as mentioned, conventional dating for the institution itself dates to 1216.
62. Maddicott, *Origins of the English Parliament*, 198.
63. "Magna Carta," in William Stubbs, ed., *Select Charters and Other Illustrations of English Constitutional History, from the Earliest Times to the Reign of Edward the First* (1215; Oxford: The Clarendon Press, 1913); James Clarke Holt, *Magna Carta* (Cambridge: Cambridge University Press, 1965); John Robert Maddicott, "Magna Carta and the Local Community 1215–1259," *Past & Present*, no. 102 (1984).
64. Bartlett, *England under the Norman and Angevin Kings*, 166; Michael Prestwich, *Plantagenet England 1225–1360* (Oxford University Press, 2005), 27–38, 55–69).
65. Maddicott, *Origins of the English Parliament*.
66. Michael Prestwich, *English Politics in the Thirteenth Century* (New York: St. Martin's Press, 1990), 129.
67. A.R. Myers, "Parliament, c. 1422–1509," in Davies and Denton, eds., *The English Parliament*, 141.

68. Fryde, *Handbook of British Chronology*. For Anglo-Saxon precedent, James Campbell, "The Late Anglo-Saxon State: A Maximum View," *Proceedings of the British Academy* 87 (1995): 37–65; Maddicott, *Origins of the English Parliament*, 1–56.
69. Maddicott, *Origins of the English Parliament*, 210.
70. Henry III was a minor between 1216 and the 1230s, so activity was limited.
71. Barzel and Kiser, "Taxation and Voting Rights," 489; Maddicott, *Origins of the English Parliament*, 175.
72. Barzel and Kiser, "Taxation and Voting Rights."
73. Matthew Paris, *English History from the Year 1235 to 1273*, vol. 1 (London: Henry G. Bohn, 1852), 400–403.
74. Maddicott, *Origins of the English Parliament*, 175, 222, 229.
75. Matthew Paris, *English History*, 1, 401.
76. *Ibid.*, 399.
77. Maddicott, *Origins of the English Parliament*, 293; Robert C. Stacey, "Parliamentary Negotiation and the Expulsion of the Jews from England," *Thirteenth Century England* 6 (1997); D.A. Carpenter, "The Plantagenet Kings," in David Abulafia, ed., *The New Cambridge Medieval History* (Cambridge: Cambridge University Press, 1995), 356.
78. Stacey, "Parliamentary Negotiation and the Expulsion of the Jews," 93; Robert C. Stacey, "Jewish Lending and the Medieval English Economy," in R.H. Britnell and B.M.S. Campbell, eds., *A Commercialising Economy: England 1086 to c. 1300* (Manchester: Manchester University Press, 1995), 100.
79. H.P. Stokes, "The Relationship between the Jews and the Royal Family of England in the Thirteenth Century," *Transactions of the Jewish Historical Society of England* 8 (1915): 167–68; John Carmi Parsons, *Eleanor of Castile: Queen and Society in Thirteenth-Century England* (Houndmills, UK: Macmillan, 1994), 78–79.
80. Karen Barkey and Ira Katznelson, "States, Regimes, and Decisions: Why Jews Were Expelled from Medieval England and France," *Theory and Society* 40, no. 5 (2011): 475–503.
81. Maddicott, *Origins of the English Parliament*, 302–11.
82. *Ibid.*, 303, presents these as "major concessions."
83. Harriss, *King, Parliament, and Public Finance*, 422, 420–49.
84. G.O. Sayles, *The Medieval Foundations of England* (London: Methuen, 1950), 456; W.M. Ormrod, *Political Life in Medieval England, 1300–1450* (New York: St. Martin's Press, 1995), 32.
85. Maddicott, *Origins of the English Parliament*, 353.
86. *Ibid.*, 379. Elected representatives of *cities* were called to royal assemblies in León-Castile from 1188, about a century before they did in England (in 1265). Myers, *Parliaments and Estates in Europe to 1789*, 59; Joseph F. O'Callaghan, *A History of Medieval Spain* (Ithaca, NY: Cornell University Press, 1975), 266. The Valencia parliament functioned from 1283 and in Navarre from 1300. Joseph F. O'Callaghan, *The Cortes of Castile-León, 1188–1350* (Philadelphia: University of Pennsylvania Press, 1989), 16ff.
87. On the importance of the court system for the raising of taxes, see Albert Beebe White, *Self-Government at the King's Command* (Minneapolis: University of Minnesota Press, 1933); William Alfred Morris and Joseph Reese Strayer, eds., *The English Government at Work, 1327–36*, vol. 2, *Fiscal Administration* (Cambridge, MA: Medieval Academy of America, 1940).
88. John Goronwy Edwards, "The *Plena Potestas* of English Parliamentary Representatives," in *Oxford Essays in Medieval History Presented to Herbert Edward Salter* (Oxford: Clarendon Press, 1934); Post, "Plena Potestas and Consent."

89. Elizabeth A.R. Brown, "Philip the Fair, Plena Potestas and the Aide Pur Fille Marier of 1308," in *Representative Institutions in Theory and Practice* (Brussels: Les Éditions de la Librairie encyclopédique, 1970); Maddicott, *Origins of the English Parliament*, 289–90.
90. Vernon F. Snow, "The Evolution of Proctorial Representation in Medieval England," *American Journal of Legal History* 7, no. 4 (1963): 327.
91. Post, "Roman Law and Early Representation."
92. Edwards, "The *Plena Potestas* of English Parliamentary Representatives."
93. Snow, "The Evolution of Proctorial Representation," 329–31.
94. Its effectiveness was undoubtedly assisted by the alleged survival of Anglo-Saxon precedents. Helen Maud Cam, "Suitors and Scabini," *Speculum* 10, no. 2 (1935): 198–99. But the formula summoning county and town representatives was Latin and remained unchanged until the nineteenth century.
95. "English Constitutional Documents," trans. E.P. Cheney, in D.C. Munro, ed., *Translations and Reprints from the Original Sources of European History*, vol. 1, book 6 (Philadelphia: University of Pennsylvania Press, 1897), 33–35; William Stubbs, *Select Charters and Other Illustrations of English Constitutional History, from the Earliest Times to the Reign of Edward the First*, 9th ed. (Oxford: Clarendon Press, 1913), 477–82. The word "command" appears in all such summonses.
96. From a summons of 1318; Joseph Reese Strayer and Charles Holt Taylor, *Studies in Early French Taxation* (Cambridge, MA: Harvard University Press, 1939), 113.
97. Stated by the thirteenth-century French jurist, Philippe de Beaumanoir. Marongiu, *Medieval Parliaments*, 230.
98. Post, "Plena Potestas and Consent," calls it procedural consent.
99. Suit of court was "irksome" duty, immunities were thus frequently requested. Pollock and Maitland, *The History of English Law before the Time of Edward I*, 2, 537, 541.
100. Cam, "The Theory and Practice of Representation in Medieval England,"
101. Cam, "Suitors and Scabini," 193, 196; Robert C. Palmer, *The County Courts of Medieval England, 1150–1350* (Princeton, NJ: Princeton University Press, 1982), 294; William Alfred Morris, *The Early English County Court: An Historical Treatise with Illustrative Documents* (Berkeley: University of California Press, 1926), 100–105; James Clarke Holt, "The Prehistory of Parliament," in Davies and Denton, eds., *The English Parliament*, 3.
102. Holt, "The Prehistory of Parliament," 16.
103. Maddicott, *Origins of the English Parliament*, 367; White, *Self-Government at the King's Command*.
104. Such corporate character was mostly informal for the counties, the major administrative units, but a few boroughs, including London were formally incorporated. Harold J. Laski, "The Early History of the Corporation in England," *Harvard Law Review* 30, no. 6 (1917): 565; Pollock and Maitland, *The History of English Law before the Time of Edward I*, 2, 536–37; John Smith Roskell, *The Commons in the Parliament of 1422; English Society and Parliamentary Representation under the Lancastrians* (Manchester: Manchester University Press, 1954), 28–35.
105. Sydney Knox Mitchell, *Taxation in Medieval England* (New Haven, CT: Yale University Press, 1951); Edwards, "The *Plena Potestas* of English Parliamentary Representatives"; Prestwich, *English Politics in the Thirteenth Century*, 109.
106. Post, "Plena Potestas and Consent"; Gaines Post, "A Romano-Canonical Maxim, 'Quod Omnes Tangit,' in Bracton," *Traditio* 4 (1946); Harriss, *King, Parliament, and Public Finance*.

107. P.B.M. Blaas, *Continuity and Anachronism: Parliamentary and Constitutional Development in Whig Historiography and in the Anti-Whig Reaction between 1890 and 1930* (The Hague: Nijhoff, 1978).
108. Maddicott, *Origins of the English Parliament*, 338. Note the similarities with early post-bellum U.S. Congress, from note 23, above.
109. Myers, "Parliament, c. 1422–1509," 163.
110. *Ibid.*, 164–65.
111. Marongiu, *Medieval Parliaments*; Thomas N. Bisson, *Medieval Representative Institutions, Their Origins and Nature* (Hinsdale, IL: Dryden Press, 1973); Thomas N. Bisson, "Consultative Functions in the King's Parlements (1250–1314)," *Speculum: A Journal of Mediaeval Studies* 44, no. 3 (1969); Myers, *Parliaments and Estates in Europe to 1789*; O'Callaghan, *The Cortes of Castile-León, 1188–1350*; Post, "Roman Law and Early Representation"; Post, "Plena Potestas and Consent"; Ertman, *Birth of the Leviathan*; Charles Howard McIlwain, "Medieval Estates," in J.B. Bury, ed., *The Cambridge Medieval History* (New York: Macmillan, 1932); Downing, *The Military Revolution and Political Change*; Joseph Reese Strayer, "Normandy and Languedoc," *Speculum* 44, no. 1 (1969): 1–12; Helmuth G. Koenigsberger, "Monarchies and Parliaments in Early Modern Europe: Dominium Regale or Dominium Politicum et Regale," *Theory and Society* 5, no. 2 (1978): 191–217.
112. French cities in the south, such as Toulouse, had advanced forms of self-government from the 1050s. John Hine Mundy, *Liberty and Political Power in Toulouse, 1050–1230* (New York: Columbia University Press, 1954).
113. See note 86, above.
114. Marongiu, *Medieval Parliaments*, 107.
115. In 1421–39: Peter Shervey Lewis, "The Failure of the French Medieval Estates," *Past and Present* 23 (1962): 14.
116. Harriss, *King, Parliament, and Public Finance*, 47.
117. Brown, "Philip the Fair," 13–26; John Bell Henneman, "The French Estates General and Reference Back to Local Constituents, 1343–1355," in *Representative Institutions in Theory and Practice* (Brussels: Les Éditions de la Librairie encyclopédique, 1970), 31–52; Charles Holt Taylor, "The Composition of Baronial Assemblies in France, 1315–1320," *Speculum* 29, no. 2 (1954): 443, 444. It afflicted taxation bargaining later in Spain as well, where city representation was through *procuradores*; A.W. Lovett, "The Vote of the Millones (1590)," *Historical Journal* 30, no. 1 (1987): 18. Limited evidence exists for such limits on representative powers in England; Post, "Plena Potestas and Consents," 153.
118. John Bell Henneman, "Taxation, French," in Joseph Reese Strayer, ed., *Dictionary of the Middle Ages* (New York: Charles Scribner's Sons, 1989), 612; Taylor, "The Composition of Baronial Assemblies," 443–44; Elizabeth A.R. Brown, "Cessante Causa and the Taxes of the Last Capetians: The Political Application of a Philosophical Maxim," in Joseph R. Strayer and Donald E. Queller, eds., "Post Scripta. Essays on Medieval Law and the Emergence of the European State in Honor of Gaines Post," 15 *Studia Gratiana* (972), pt. 2, 583. Only the English barons could (*de facto*, but not *de jure*) question the king's wars, not the Commons; Harriss, *King, Parliament, and Public Finance*, 34–39.
119. As happened in 1319. Brown, "Philip the Fair," 24–25.
120. André Artonne, *Le Mouvement de 1314 et les Chartes provinciales de 1315* (Paris: F. Alcan, 1912), 166; Brown, "Cessante Causa"; "Assemblies of French Towns in 1316: Some New Texts," *Speculum: A Journal of Medieval Studies* 46 (1971): 291, 296–97, 301.
121. Brown, "Cessante Causa," 577–79.

122. John Bell Henneman, "Nobility, Privilege and Fiscal Politics in Late Medieval France," *French Historical Studies* 13, no. 1 (1983): 7; Henneman, "Taxation, French," 612; Brown, "Cessante Causa"; Lewis, "The Failure of the French Medieval Estates," 16; Marongiu, *Medieval Parliaments*, 100.
123. Koenigsberger, "Monarchies and Parliaments," 191–93.
124. Ertman, *Birth of the Leviathan*; Marongiu, *Medieval Parliaments*; Herb, "Taxation and Representation."
125. I offer an institutional explanation of this outcome in Boucoyannis, "Land, Courts, and Parliaments." See also J. Russell Major, *The Estates General of 1560* (Princeton, NJ: Princeton University Press, 1951); J. Russell Major, *Representative Government in Early Modern France* (New Haven, CT: Yale University Press, 1980); Michael Kwass, *Privilege and the Politics of Taxation in Eighteenth-Century France: Liberté, Égalité, Fiscalité* (Cambridge: Cambridge University Press, 2000); I.A.A. Thompson, *Crown and Cortes: Government, Institutions, and Representation in Early-Modern Castile* (Aldershot, UK: Variorum, 1993); F.L. Carsten, *Princes and Parliaments in Germany, from the Fifteenth to the Eighteenth Century* (Oxford: Clarendon Press, 1959).
126. Kwass, *Privilege and the Politics of Taxation*; Mark Potter and Jean-Laurent Rosenthal, "Politics and Public Finance in France: The Estates of Burgundy, 1660–1790," *Journal of Interdisciplinary History* 27, no. 4 (1997): 577–612; Mark Potter and Jean-Laurent Rosenthal, "The Development of Intermediation in French Credit Markets: Evidence from the Estates of Burgundy," *Journal of Economic History* 62, no. 4 (2002): 1024–49; James B. Collins, *Classes, Estates, and Order in Early Modern Brittany* (Cambridge: Cambridge University Press, 1994); William Beik, *Absolutism and Society in Seventeenth Century France: State Power and Provincial Aristocracy in Languedoc* (Cambridge: Cambridge University Press, 1985).
127. An exception would be the Dutch Republic, where representatives to the Estates General had limited mandates. Marongiu, *Medieval Parliaments*, 232; Koenigsberger, "Monarchies and Parliaments," 214–15; Helmuth G. Koenigsberger, "The Beginnings of the States General of the Netherlands," *Parliaments, Estates and Representation* 8, no. 2 (1988): 101–14. The lack of full powers was "used to score a tactical point": Koenigsberger, "Beginnings of the States General," 113. This caused such problems that the chancellor, Hugonet, asked "sarcastically" whether their authority was "also limited in the number of times they were allowed to drink on the journey;" Koenigsberger, "The Beginnings of the States General," 114. The difference with France is that all seven provinces of the Republic had the same regime type, based on Estates, resulting in a balance between them that prevented domination from a center.
128. On the limited impact of decentralized protest and resistance in postreform China, see Thomas P. Bernstein and Xiaobo Lü, "Taxation and Coercion in Rural China," in Deborah Brautigam, Odd-Helge Fjeldstad, and Mick Moore, eds., *Taxation and State-Building in Developing Countries*, 106.
129. Meltzer and Richard, "A Rational Theory of the Size of Government."
130. This is the premise in both Boix, *Democracy and Redistribution*, and Acemoglu and Robinson, *Economic Origins*.
131. Toke S. Aidt and Peter S. Jensen, "The Taxman Tools Up: An Event History Study of the Introduction of the Personal Income Tax," *Journal of Public Economics* 93, no. 1–2 (2009): 181–200; Isabela Mares and Didac Queralt, "The Origin of the Modern Fiscal State" (unpublished manuscript, Juan March Institute, Madrid, 2013).

132. Dincecco, "Fiscal Centralization, Limited Government, and Public Revenues"; Dan Slater, Benjamin Smith, and Gautam Nair, "Economic Origins of Democratic Breakdown? The Redistributive Model and the Postcolonial State," *Perspectives on Politics* 12, no. 2 (2014): 353–74.
133. Odd-Helge Fjeldstad and Mick Moore, "Tax Reform and State-Building in a Globalized World," in Bräutigam, Fjeldstad, and Moore, eds., *Taxation and State-Building in Developing Countries*, 235–60.
134. Michael Keen, "Taxation and Development—Again," IMF Working Paper W/12/20 (Washington, DC: IMF, 2012; online at <http://www.imf.org/external/pubs/ft/wp/2012/wp12220.pdf>), 3. "State-society bargaining around tax makes a unique contribution to building more effective, accountable states and public institutions." OECD, *Governance, Taxation and Accountability*, 13.
135. Rulers thus "had a stake in the prosperity of their citizens, and incentives to nurture that prosperity to generate more revenues. OECD, *Governance, Taxation and Accountability*," 15–17.

### Author Biography

**Deborah Boucoyannis** (boucoyannis@gmail.com) is an assistant professor of politics at the University of Virginia, specializing in comparative politics, especially the theoretical and historical origins of liberalism and the state. She is currently working on a book on the historical origins of parliaments. The manuscript is based on a dissertation that received the APSA Ernst Haas Best Dissertation Award in European Politics and the Seymour Martin Lipset Best Dissertation Award from the Society for Comparative Research. She has also published on the political economy of Adam Smith and on liberal theory in International Relations, in *Perspectives on Politics*.