

Poll Taxes, Revisited

Jeremy Bearer-Friend
Associate Professor of Law
George Washington University Law School

Abstract

In the United States, the term “poll tax” conjures a very specific historical episode: the use of tax policy to prevent voting by Black citizens. While “poll tax” is an accurate descriptor of these taxes, poll taxes have a much more expansive history within the 20th century.

Following in the rich tradition of comparative tax scholarship that looks at multiple jurisdictions in order to arrive at broader tax policy conclusions, this article examines four distinct poll taxes applied by Anglophone governments in the 20th century. After introducing the statutory text, design features, and democratic context of each of these 20th century poll taxes, the article makes three original claims about poll taxes.

First, my comparative research on 20th century poll taxes reveals how universal language in tax statutes is used to effectively target political enemies. By contrasting two poll taxes where race, ethnicity, or ancestry are explicitly mentioned in the law with two poll taxes where there is no mention of race, ethnicity, or ancestry, I uncover that the poll taxes that do not mention specific political targets can be equally effective at achieving discriminatory goals, if not more effective, than poll taxes that specified their targets. These tax policy lessons about the use of universal language for the purpose of political targeting are generalizable to other forms of taxation other than poll taxes.

Second, 20th century poll taxes have an inconsistent relationship to voting. By examining poll taxes applied in nondemocracies where taxpayers didn’t have the right to vote, in democracies where taxpayers enjoyed full citizenship, and in partial democracies where voting rights were nominally available but substantively denied, the article complicates our understanding of 20th century poll taxes. Although poll taxes are not reducible to a ‘price on voting,’ in all circumstances they reveal the role of taxation in shaping membership in a political community.

Third, I demonstrate that the oft repeated claim in tax scholarship about the simplicity of poll taxes is false in all cases. This conclusion is important not because poll taxes are an imminent policy priority, but because it overturns a longstanding bias used to assess the simplicity of *non-poll* taxes. To the extent we believe in the fantasy of easily administered poll taxes, then income taxes or wealth taxes are portrayed as comparatively complex. This administrability tradeoff does not actually exist. Poll tax administration is an enormously complex undertaking as measured across multiple definitions of complexity.