

Creating a “Pro-Tax” Story for Racial Equity: Cross-Racial Interest Convergence, Human Dignity, and Government’s Duty of Care

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Abstract

The work of documenting the racism inherent in the tax system generally, and in the federal income tax specifically, continues to be important work. As this evidence accumulates, however, the question arises: "Now that we know this, how do we make change happen?" White citizens, taxpayers, and politicians offer substantial resistance when faced with evidence of racism generally in the form of racially disparate outcomes. Further, the racialized neoliberal “anti-tax” (moving from more progressive to more regressive taxation) and anti-government imperatives of the past 40 years have become the norm. And yet – taxpayers continue to view paying their taxes overall as an important contribution to the public good, as Vanessa Williamson has documented ([Read My Lips: Why Americans Are Proud to Pay Taxes](#), 2017).

In this essay, we will first highlight the deep history of contemporary racialized framing of the “taxpayer” identity as white as well as the racist roots of the neoliberal attack on taxation, tapping into work by Camille Walsh ([Racial Taxation](#), 2018), Randolph Hohle ([Race and the Origins of Neoliberalism](#), 2015), and Nancy McLean ([Democracy in Chains](#), 2017).

Understanding how perceptions of taxation, tax policy, and changes to our tax structure are currently racialized is the essential foundation for beginning to construct a counter-story to support a tax system that is racially equitable.

We will then introduce three distinct, promising, and progressively more radical responses to our system of taxation’s racialized status quo. We will first describe the “race-class narrative” strategy developed by Ian Haney López ([Dog Whistle Politics](#), 2013) and Heather McGhee ([The Sum of Us](#), 2021) for naming and overcoming racism’s divide-and-conquer destruction of cross-racial class solidarity vis-à-vis economic elites. Next, we will sketch out how a “human right to dignity” – grounded in international law and incorporated in many constitutions around the world as described by Erin Daly in [Dignity Rights: Courts, Constitutions, and the World of the Human Person](#), 2012) – offers a way to “flip the script” about taxation in a way that builds on existing recognition that paying taxes is an important civic role that enables collective empowerment. Finally, we will confront the core market-based and privatized assumptions that undergird neoliberalism’s hostility to equitable taxation and consider the alternative of recognizing care for citizens as the fundamental role of government, an alternative developed by Joan Tronto ([Caring Democracy: Markets, Equality, and Justice](#), 2013).