RACE-BASED TAX WEAPONS

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What Is A Poll Tax?
I. Why poll taxes? Why revisit poll taxes? Why compare them?

II. Four 20th century poll taxes

III. Tax weapon mechanics
   A. Claim 1: Poll taxes as tax weapons
   B. Claim 2: Targeting within universal statutory language
   C. Claim 3: Targeting as more effective when universal

IV. Disarming tax weapons
Why poll taxes?
- Have a legacy of racial targeting
- Are nominally universal
- Are often used as a baseline for measuring other taxes

Why revisit?
- Often studied by nontax scholars, but thin account within tax
- Often referred to as a hypothetical

Why comparative?
- To make broader claims about poll taxes
- To make broader claims about tax policy

Why these four taxes?
- 20th Century; can read original text; key variations
A Poll Tax in Texas

- 1902
- Men, aged 21 to 60, resident in Texas on January 1 of the year
- Exemptions for “the insane,” the blind, disabled veterans
- Rate same across the state
- 66% revenue for school, rest to general fund
- Nonpayment prevents voting

Art. 5.09. Liability to pay poll tax

There shall be levied and collected from every person between the ages of twenty-one and sixty years on the first day of January of each year and resident within this state on that date, an annual state poll tax of one dollar and fifty cents, one dollar of which shall be for the benefit of the free schools and fifty cents for general revenue purposes; provided, however, that the fifty-cent portion of the tax for general revenue purposes shall not be levied and collected from persons insane or blind, those who have lost a hand or foot, those permanently disabled, and disabled veterans of foreign wars where such disability is forty per cent or more, or from members of the active militia of this state who are exempt therefrom under the provisions of Articles 5840 and 5841 of the Revised Civil Statutes of Texas, 1925. On poll tax receipts issued to persons exempt from the fifty-cent portion of the tax, the tax collector shall make the notation, “Partial exemption, ————,” stating the ground therefor, and such person shall not be issued or be required to obtain any other evidence of the exemption. The tax shall be paid at any time between the first day of October and the thirty-first day of January following, both dates inclusive, and shall be paid in the county in which the taxpayer resides at the time of payment; and the person, when he pays it, shall be entitled to his poll tax receipt, even if his other taxes are unpaid. As amended Acts 1959, 56th Leg., p. 171, ch. 97, § 1; Acts 1963, 58th Leg., p. 1017, ch. 424, § 20.

Effective 90 days after May 24, 1963, date of adjournment.

Repeal of this article by Acts 1963, 58th Leg., p. 1103, ch. 430, § 4 was conditioned upon adoption of amendment to Const. art. 8, §§ 2, 4, proposed by S.J.R. No. 1, Acts 1963, 58th Leg., p. 1797, voted on at election held Nov. 9, 1963. The proposed constitutional amendment was rejected by the voters and therefore Acts 1963, 58th Leg., p. 1103, ch. 430, § 4 did not become effective or operative as a law.

Enactment of an article 5.09a by Acts 1963, 58th Leg., p. 1103, ch. 430, § 2 was conditioned upon adoption of amendment to Const. art. 8, §§ 2, 4, proposed by S.J.R. No. 1, Acts 1963, 58th Leg., p. 1797, voted on at election held Nov. 9, 1963. The
A Poll Tax in
California

- 1921
- “Alien” men, ages 21 to 59
- Exemptions for “paupers, idiots, and insane persons”
- Rate same across the state
- All revenue to county school fund
- Taxpayers could not vote

CHAPTER IX.

Poll Tax on Aliens.

A new chapter relating to poll taxes on aliens and consisting of sections 3839 to 3856 was approved May 25, 1921 (Stats. 1921, p. 613).

§ 3839. Alien poll tax.
§ 3840. Registration of aliens.
§ 3841. Registration by county clerk or registrar of voters. Temporary registration clerks. Compensation.
§ 3842. Receipt-books procured by treasurer.
§ 3843. Delivery of receipt-books to auditor.
§ 3844. Delivery of receipt-books to assessor.
§ 3846. Sale of personal property on failure to pay tax.
§ 3847. Garnishment of debts and wages.
§ 3848. Receipt only evidence of payment.
§ 3849. Notice to tax collector of persons who have failed to pay tax.
§ 3850. Monthly settlement by assessor.
§ 3851. Yearly settlement by assessor.
§ 3852. Correction of error.
§ 3853. Payment of proceeds to school fund.
§ 3854. Preparation and cost of forms.
§ 3855. Penalties.
§ 3856. Tax wrongfully collected.
§ 3857. Assessor to keep roll of persons liable to poll tax and of payments and delinquents. [Repealed.]
§ 3858. Duty of auditor when roll returned to him. [Repealed.]
§ 3859. Correction of poll tax roll. [Repealed.]
§ 3860. Unpaid poll tax a lien. [Repealed.]
§ 3861. Proceeds of poll tax paid to county treasurer for state school fund. [Repealed.]
§ 3862. Compensation for collecting poll tax. [Repealed.]

§ 3839. Alien poll tax. Every alien male inhabitant of this state over twenty-one years of age and under sixty years of age, except paupers, idiots and insane persons, must annually pay a poll tax of ten dollars, as hereinafter provided. In the year one thousand nine hundred twenty-one A. D. such poll tax shall become due and payable on the first day of August and shall become delinquent if not paid on or prior to the thirty-first day of December of said year, whereupon there shall be added thereto a penalty of fifty per cent for such delinquency. In all succeeding years such poll tax shall become due and payable on the first Monday in March and shall become delinquent if not paid on or prior to the thirty-first day of July next ensuing, whereupon there shall be added thereto a penalty of fifty per cent for such delinquency. In the event such poll tax and penalty be not paid on or prior to the thirty-first day of December of the year in which
A Poll Tax in California

ALIEN POLL TAX. Assembly Constitutional Amendment 13 amending Section 12, Article XIII of Constitution. Requires the Legislature to provide for the levy of an annual poll tax, and the collection thereof by assessors, of not less than four dollars on every alien male inhabitant of this state over twenty-one and under sixty years of age, except paupers, idiots and insane persons, such tax to be paid into county school fund in county where collected.

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<tr>
<th>YES</th>
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A Poll Tax in Kenya

- 1934
- All men over 16 years of age who are "native of Africa not of European or Asiatic extraction, and includes Swahili"
- Rate varied by region within the colony
- Exemption for disability and by discretion of governor
- Taxpayers could not vote

An Ordinance to Provide for the Levy of a Native Hut and Poll Tax.

By Notice.

ENACTED by the Governor of the Colony of Kenya, with the advice and consent of the Legislative Council thereof, as follows:—

1. This Ordinance may be cited as the Native Hut and Poll Tax Ordinance, 1934, and shall come into operation on such date as the Governor may by notice in the Gazette appoint.

2. In this Ordinance, unless inconsistent with the context—
   "adult male native" means a male native of the apparent age of sixteen years or over;
   "collector" means a district officer and any person appointed by a district officer to assist in the collection of taxes leviable under this Ordinance;
   "headman" includes a sub-headman, and a head of a section, clan, village or manyatta;
   "hut" means a hut constructed according to native custom or any building used by a native as a dwelling other than those erected and maintained by his employer;
   "native" means a native of Africa not of European or Asiatic extraction, and includes a Swahili;
   "poll tax" means a payment equivalent to the tax by this Ordinance leviable on huts to be made in any year by an adult male native who has not in respect of such year been liable to hut tax;
   "wife" means a wife by marriage or by native law and custom and includes a concubine.
A Poll Tax in Scotland

- 1989
- All individuals over 18 for any day in which the sole or main residence of the individual is within the area of the charging authority
- Exemptions for visiting forces, severely mentally impaired, other categories...
- Taxpayers could vote
The Poll Tax in Scotland

A poll tax is a tax on heads not property or wealth. Since a poll tax will be based on ability to pay, rich and poor must pay the same amount. When a poll tax was imposed on Scotland in 1985 only called a Community Charge, many tax-payers (especially the elderly) revolted and refused to pay. After only three years of organised resistance, the tax was abolished. The history of poll tax in Scotland could be compared to current non-payment of poll tax campaign in response to increasing energy prices. Mass non-payment of bills has been an effective political tactic in the past.
Claim 1

*Poll taxes illustrate the use of tax policy as a weapon against political rivals*

- A “tax weapon” is the use of tax policy to harm a political adversary;

- The harm of a tax weapon is determined by the extent to which: (1) there is a coercive resource extraction that exceeds what otherwise similarly situated taxpayers would remit but for their membership in the constituency; or (2) there is a coercive resource extraction in a setting where the taxpaying constituency did not have political voice in shaping the fiscal system

- Not all taxes are inherently weapons, and not all tax weapons are exclusively weapons
Claim 2

Poll taxes illustrate the use of nominally universalist tax policy to target political rivals

- Reliance on racial proxies for determining tax liability
- Reliance on tax localization to target discriminately
- Strategic disfunction enabling targeted enforcement
Sorry GRANNY you'll have to go... we can't afford your POLL TAX!
Figure 4: party support among low-income voters, 1987-2017

Figure 5: party support by income, 1987-2017
POLL TAX RECEIPT
COUNTY OF HARRIS

STATE OF TEXAS

RECEIVED OF
the sum of $1.50 in payment of poll tax for year 1959,
the said tax payer being duly sworn by me says that:

His □ Her □ HOME address is:

He □ She □ is age...

and has resided in Texas...

in Harris County .......

in City of .......

Party Affiliation
All of which I Certify,

[Signature]

ASSESSOR AND COLLECTOR OF TAXES, HARRIS COUNTY, TEXAS

DATE JAN 31 60

NO. 350205

JOHN J HERRERA

1722 HAWTHORNE

ATTORNEY

Whose occupation is

White □ Colored □ Native born □

Naturalized citizen of the U.S. □

Birthplace: State of

L.A.

1959

By

Jda Mae DeFoe

DEPUTY

ORIGINAL
TO BE USED FROM FEB. 1, 1960 TO JAN. 31, 1961

PRECINCT NUMBER 6

[SEAL]
Claim 3

*Poll taxes illustrate how nominally universalist tax policy can be more effective at racial targeting than facially neutral tax laws*

- Easier to deny is targeting in public messaging
- More resilient against legal challenge
Office of Tax Analysis
Technical Paper 11
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Estimation of Race and Ethnicity by Re-Weighting Tax Data
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