

INTRODUCTION

Judge Learned Hand observed, “it is hard to imagine any tax whose imposition was not in some degree dictated by its effect on the public interest.”¹ On November 6, 2017, as the US Congress prepared to complete work on a wide-ranging tax bill, the House chaplain, Reverend Patrick J. Conroy, SJ, offered a prayer.

As legislation on taxes continues to be debated this week and next, may all Members be mindful that the institutions and structures of our great Nation guarantee the opportunities that have allowed some to achieve great success, while others continue to struggle. May their efforts these days guarantee that there are not winners and losers under new tax laws, but benefits balanced and shared by all Americans.²

The prayer angered some members of Congress who sought the chaplain’s dismissal; they perceived the prayer as a political rather than a religious invocation. Like Mustapha Mond, the World Controller in Huxley’s *Brave New World*, they preferred “God in the safe and Ford on the shelves.”³ Gandhi, a practitioner of both religion and politics, advises, however, that “those who say that religion has nothing to do with politics do not know

1. Learned Hand, *The Bill of Rights* (New York: Atheneum, 1979), 47.

2. *Congressional Record*, November 6, 2017, 115th Congress, 1st Session, Issue: Vol. 163, No. 180, <https://www.congress.gov/congressional-record/2017/11/6>.

3. Aldous Huxley, *Brave New World* (New York: Harper Collins, 2004), 207–8.

what religion means.”⁴ While the chaplain emphasized balancing tax benefits, the primary moral challenge of taxation is balancing sacrifices. Tax laws limiting opportunities and picking winners and losers impose sacrifices on some people for the profit of others. When lawmakers seek to camouflage their handiwork—obfuscating its self-interested dispersion of sacrifice—they evince Hayek’s concern when he counseled that “the whole practice of public finance has been developed in an endeavor to outwit the taxpayer and to induce him to pay more than he is aware of, and to make him agree to expenditure in the belief that somebody else will be made to pay for it.”⁵

This book addresses utopian political philosophy and its ethical underpinnings from the neglected perspective of taxation, defined in its broadest terms. As I explain more fully in the text, I chose utopias for the same reasons that investigators exploring other problems control variables, adopt simplifying assumptions, and develop conceptual models. And while moral concerns permeating taxation are illustrated in the context of utopian literature, this is not an argument for a stand-alone tax utopia or a practical treatise on tax reform.

The ethical contours of political entities—whether utopian or actual—are determined by the relation of citizens to each other and to the state. One indicator of these relations is exposed by examining the modes of taxation society employs. In this study I view taxation more broadly than “government revenue” to include “governmental impositions on the person, property, privileges, occupations, and enjoyment of the people.”⁶ These nonpecuniary government-required sacrifices I brand *constructive taxes* (constructive in the sense of construed, expressing the concept of substance over form). It is in this sense that the law speaks of constructive assent, constructive contract, and constructive fraud, for example. My focus in this work is on restrictions utopias place on 1) privacy, 2) access to truth, 3) the assignment of work (eliminating “useless trades” and conscripting workers, for example), 4) marriage and childrearing (including marriage proscriptions

4. M. K. Gandhi, *An Autobiography*, trans. Mahadev Desai (Ahmedabad: Navajivan Publishing House, 1927), 463.

5. Friedrich A. Hayek, *Law Legislation and Liberty*, vol. 3 *The Political Order of a Free People* (Chicago: University of Chicago Press, 1979), 51–52.

6. *Black’s Law Dictionary*, 9th ed. (St. Paul MN: West Publishing Co., 2009), 1594.

and eugenic procedures), and 5) the proprietorship of land (common vs. private ownership).

Most utopians devote little time to describing their pecuniary tax systems. In More's *Utopia* and Bellamy's *Looking Backward*, for example, there is no pecuniary taxation because there is no money. Hertzka's *Freeland* and Wells's *A Modern Utopia* are exceptions. But ridding one's utopia of pecuniary taxes is not a utopian triumph, for—as I attempt to show—this merely transforms the nature of the required sacrifice, resulting in a new mode of taxation. The body of this text traces the moral dimensions of taxation through the utopian writings of political theorists, including Plato, More, Campanella, Bacon, Harrington, Godwin, Owen, Saint-Simon, Spencer, George, and Nozick, as well as novelists and other literary figures, including Tolstoy, Bellamy, Hertzka, Morris, Wells, London, Gilman, Zamyatin, Huxley, Orwell, Skinner, Rand, and Le Guin.

Since I define taxation more broadly than government revenue to include other potentially unrequited sacrifices government demands from its citizens, taxation is placed in its wider historical and functional contexts as a political device for promoting government's vision of the general welfare. Though this is a discussion of taxation in utopias, it is reinforced by conventional political and philosophical sources, including political economists and illustrations from morally relevant contemporary events and discussions.

Throughout, I have attempted to avoid the political labels frequently littering utopian exposition—including anarchist, communist, conservative, liberal, libertarian, progressive, socialist, and so on—though not always with success. Labels are a convenient shorthand but dangerous in the wrong hands. Using the term libertarian in a discussion of utopian writers, for example, juxtaposes works as distinct as William Morris's *News from Nowhere* and Ayn Rand's *Atlas Shrugged*. William Godwin, the anarchist, was a critic of anarchy; socialists Bellamy and Orwell were critics of socialism. Commentators pigeonhole Henry George both as a socialist and as a defender and purifier of capitalism. My attempt to avoid labels breaks down in the final chapter, where I use the term libertarian to encompass the utopias of Ayn Rand (*Atlas Shrugged*) and Robert Nozick (*Anarchy, State and Utopia*). While few utopians dwell on questions of taxation, Rand and Nozick express openly anti-tax sentiments.

For those interested in individual authors, this grid is designed to facilitate your reading.

Reading Guide

Utopian	Taxes, Utopia, the Context	Privacy	Access to Truth	Required Work or Occupation	Marriage, Childrearing, and Eugenics	Taxation and Land Ownership	Purging Utopia of Taxation
	Chap. 1	Chap. 2	Chap. 3	Chap. 4	Chap. 5	Chap. 6	Chap. 7
Bacon	1.1, 1.2		3.1		5.1		
Bellamy	1.1, 1.2		3.2‡	4.2	5.3		
Butler	1.1, 1.2				5.3‡		
Campanella	1.1, 1.2			4.3	5.3		
George	1.1, 1.2					6.2	
Gilman	1.1, 1.2			4.2	5.2		
Godwin	1.1, 1.2		3.2			6.1	
Harrington	1.1, 1.2					6.1	
Hertzka	1.1, 1.2	2‡		4.2‡, 4.3‡		6.2‡	
Huxley	1.1, 1.2	2‡			5.3‡		
Le Guin	1.1, 1.2	2‡		(7.2)*	5.1		7.2*
London	1.1, 1.2		3.2‡	4.2‡			
More	1.1, 1.2	2		4.1	5.1‡		
Morris	1.1, 1.2			4.2‡	5.1‡, 5.2‡		
Nozick	1.1, 1.2			(7.2)*		6.2	7.2*
Orwell	1.1, 1.2	2	3.2				
Owen	1.1, 1.2				5.2	6.1	
Plato	1.1, 1.2	2‡	3.1	4.1	5.1		
Proudhon	1.1, 1.2					6.1‡	
Rand	1.1, 1.2						7.1
Saint-Simon	1.1, 1.2			4.3			
Skinner	1.1, 1.2			4.2	5.3		
Spence	1.1, 1.2					6.1‡, 6.2‡	
Spencer	1.1, 1.2				5.3		
Tolstoy	1.1, 1.2					6.2	
Wells	1.1, 1.2	2		4.2	5.1	6.2	
Zamyatin	1.1, 1.2	2			5.3		

‡Generally minor or only footnote reference.

*Topic addressed in Chap. 4 is covered in Chap. 7.