Abstract: This article examines Locke’s slippery notion of consensual taxation. Locke insisted that property right entailed that all taxes be voluntary, requiring the consent of the taxpayer or the consent of a majority of representatives. However, Locke did not think that everyone who paid sales taxes was entitled to vote for the government to which they were subject but claimed that these taxes were passed on to, and borne by, landowners. Taxes on land were voluntary in that they were subject to gentlemanly agreements between landowners, whereas excise taxes fell on all without their consent. Locke did not specify a property qualification for the franchise in his *Two Treatise of Government*, as he did in other writings, but indicated that political representation should be proportionate to tax burdens. Although Locke’s doctrine of taxation and representation is far from clear and unambiguous, the legacy of voluntary taxation continues to haunt us.

Keywords: consent, Locke, representation, taxation

Introduction

Scholars have interpreted John Locke as an undemocratic liberal, a supporter of Whig oligarchy, who thought the state’s responsibility to protect private property and facilitate its accumulation overrode the democratic principle of majority rule. C. B. Macpherson (1962), Martin Seliger (1968), Neal Wood (1984), David McNally (1989), Ellen Meiskins Wood (1992) and G. E. Aylmer (1998) have inferred that Locke favoured a property qualification for the vote to secure the property of the ‘Industrious and Rational’ from ‘the Quarrelsom and Contentious’ (Locke 1960: 333; 2T 34) since ‘the greater part’ of mankind are ‘no strict Observers of Equity and Justice’ (2T 123) and thus the rights of property are most insecure without a sovereign legislature with laws to protect the acquisition of property. Other scholars have interpreted Locke as a radical egalitarian or ‘the first liberal democrat’, holding that the government’s duty to protect property refers to the life, liberty and person of those without landed estate, and may even mandate redistribution of property to ensure that the natural rights of the majority are secure. More-
over, they have argued that property right is not absolute but is conjoined to civic duties and ethical obligations to support those in need; hence property right does not trump obligations to pay taxes for defence, and even wealth redistribution. Based on Locke’s account of taxation and representation in paragraphs 138–42, and 157–8 of *The Second Treatise of Government*, various Locke scholars, such as James Tully (1980), Richard Ashcraft (1986, 1992), Martin Hughes (1990, 1992), John Simmons (1992, 1993), Jacqueline Stevens (1996), Robert Faulkner (2001) and Jeremy Waldron (2002) have inferred that Locke supported the principle of universal manhood suffrage. Some of the scholars above have adduced Locke’s egalitarianism from the obligation to support the needy in addition to his account of taxation, consent and representation. We shall address Locke’s views on charity and justice in the second half of this article.

Locke did not refer to a right to vote in *The Two Treatises of Government*, as some of his contemporaries did,2 and as he did with respect to the natural right to life, liberty and property. Since there is no direct evidence either for or against a property qualification for the franchise in *The Second Treatise*, both sides to the debate rely on interpretations of Locke’s remarks on taxation and representation in the above-mentioned paragraphs 138–42 and 157–8. In these paragraphs, Locke ties his view of the relation of taxation and representation (the right to vote for a parliamentary representative) to his central notions of property right and consent to government. Locke (*2T* 138) wrote: ‘The Supreme Power cannot take from any Man any part of his Property without his own consent’ (emphasis in original). Locke argued that the reason men entered into society was for the protection of their property, and if the government could take any part of their property without their own consent, ‘they have no Property at all’ (emphasis in original). Arbitrary government, one that taxes without the consent of proprietors, is ‘not much to be fear’d in Governments where the Legislative consists, wholly or in part, in Assemblies which are variable’ and where the variable representatives are subject to the laws of the land (emphasis in original). Locke went on (*2T* 140) to state that government is expensive, and ‘tis fit everyone who enjoys his share of the Protection, should pay out of his Estate his proportion for the maintenance of it. But still it must be with his own Consent, i.e. the Consent of the Majority giving it either by themselves, or their representatives chosen by them’. Locke favoured Parliament having the power of the purse, where members of the House of Lords give their individual consent or in the House of Commons where elected representatives give the consent of the electorate to tax bills, and a majority of both Houses of Parliament determine the legitimacy of taxation.

Recently, a significant scholarly advance in the interpretation of paragraphs 157 and 158 of *The Second Treatise* has been made by Mark Knights (2011: 41–86) who has uncovered some annotations of Locke’s in the 1690s on the proposals of his ‘college’ (John Freke and Edward Clarke) for electoral reform based on a bill before parliament in 1679, printed in *Some Observations* (1689:
25–8), and debated since the Glorious Revolution. Clarke, Freke and Locke supported the bill’s attempt to unify qualifications for voting in urban boroughs to those who pay ‘the scot and lot’ (municipal and parish rates) and to make rules to prevent the bribery of officials and voters but were silent on the bill’s proposal to raise the county franchise from forty shillings to forty pounds yearly, which Knights (2011: 42–3, 79) infers to be a middle-of-the-road path between the proponents of an oligarchic Locke and Locke as a radical democrat, a path that Knights calls ‘radical petty bourgeois reform’. Locke (Knights 2011: 84–5) wished to limit polling clerks to ‘Lords of Mannors’ but Clarke thought baronets and knights could adequately oversee elections.

However, Knights’ middle-of-the-road path did not take into account Locke’s economic writings (1991: 105, 272, 275, 554), particularly Some Considerations of the Consequences of the Lowering of Interest and Raising the Value of Money, where he repeatedly claimed that the entire tax burden falls on landowners. If we interpret Locke as thinking that representation should be proportioned relative to tax payments, then those who do not own land are not entitled to vote. Moreover, Knights did not take into account Locke’s views as a colonial administrator where he clearly favoured a high property qualification. Locke (1670: 16) specified, in Fundamental Constitutions of the Carolinas, that the franchise is to be limited to those with fifty acres freehold. Jeremy Waldron (2002: 203–5) has argued that the Fundamental Constitutions do not reveal Locke’s views on the franchise in his later works because of the differential land availability in England and America, or because Locke was writing as Shaftesbury’s secretary and not presenting his own views. However, David Armitage (2004: 602–27) established that Locke revised Fundamental Constitutions in 1682 and thus is pertinent to The Second Treatise written in the previous years, with respect to qualification for the franchise. Moreover, on 13 September 1698, Locke (1698: 272) instructed Francis Nicholson, recently appointed Governor of Virginia, as follows: ‘Members of the Assembly be elected only by Freeholders, as being more agreeable to the Custome of England, to which you are as near as may be, to conforme yourself’. William Blackstone (1793, vol. 1, 173) declared the custom of England: ‘no estate shall qualify a voter, unless the estate has been affected to some land tax aid, at least twelve months before the election’. Interpretations of Locke as a radical democrat are strained if Locke’s views as economist and as colonial administrator inform his political theory.

It may seem inappropriate to some to mix Locke’s practical proposals as a colonial administrator with his political theory, or the ‘timeless’ political principles of The Second Treatise with ‘tracts for the times’, occasioned by the specific need to raise taxes in time of war,3 or by the particular requirements of colonial government. However, this article will try to show that Locke’s economic writings clarify his political theory, particularly his theory of voluntary taxation. Moreover, proponents of the democratic Locke, such as Richard Ashcraft (1986, 1992) and Martin Hughes (1990, 1992), do not consider
Locke’s theory to be detached from the partisan issues of the time but highlight the fact that Locke wrote *The Two Treatises* when he was associated with plebeian anti-Catholic radicals during the Exclusion Crisis of 1679–81. But the complement to this ideological and contextual Locke, the radical democrat, is that when Locke published the *Two Treatises* after the Glorious Revolution, he was no longer an outsider to government but was a loyal servant of the Whig Junto. Locke (1976–82: vol. 3, 545) wrote to his friend Edward Clarke, with respect to the parliamentary convention ratifying William of Orange’s succession, that the Glorious Revolution had the effect of ‘restoreing our ancient government, the best possibly that ever was if taken and put togeather all of a peice in its original constitution’. Locke’s sentiment is not that of a radical democrat, and accords with the view in *The Second Treatise* (158) that ‘the old and true’ principle of granting representation ‘in proportion to the assistance’ an individual, borough or county ‘affords to the publick’.

While I shall be attentive to the different genres of Locke’s writings, I shall argue that his economic writings and his correspondence provide specificity lacking in the general reflections on taxation and representation in *The Second Treatise*, and that they support interpretations of Locke as a Whig oligarch. However, the cloudy generalisations on taxation and representation facilitated the democratisation of Locke’s doctrine by radicals, such as Thomas Paine, Mary Wollstonecraft and Thomas Jefferson, in the decades before and after the American War of Independence, which was fought in terms of Lockean principle of the right of armed resistance against governments that taxed subjects without the consent of their elected representatives.

**Taxation and Representation**

John Locke’s doctrine of the relationship between taxation and representation seems a clear accounting of political rights and responsibilities, and a forceful claim that taxation cannot be levied without the consent of the taxpayer or a representative elected by him. However, the clarity of the claim of ‘No taxation without representation’ is deceptive since one must first establish what constitutes taxation: do taxes refer only to direct taxes, such as the land and hearth taxes of Locke’s day and the income tax of our day, or also to indirect taxes, the customs duties and excise taxes, which constituted the bulk of government revenues in Locke’s time, or sales taxes in our time. For Locke and most of eighteenth-century thinkers on both sides of the Atlantic, as we shall see, the slogan ‘no taxation without representation’ did not mean that no taxes should be levied on those who were not qualified to vote.

Was representation granted on the basis of one’s property or person? Was it to be proportionate to one’s tax burden? Also, if tacit consent legitimates the authority of governments over non-voting subjects, can virtual representation (of children and wives by fathers and husbands, of the urban and rural poor by
local magnates) legitimate taxation of non-voting or colonial subjects? On what basis were the constituencies of representatives to be drawn up? This question became all the more pressing after Lockean doctrine passed over the Atlantic, since relatively few British Americans espoused Benjamin Franklin’s 1755 Albany Plan to have the colonies represented in the British Parliament.

The ambiguity in Locke’s doctrine of taxation and representation was highlighted in its passage over the Atlantic Ocean. William Pitt, the Great Commoner, who had spearheaded the British victory over the French in the Seven Years War (1756–63) for the domination of North America, when no longer in office, declaimed against the Stamp Act with the slogan of ‘No taxation without representation’. Pitt was celebrated with a statue on Wall Street, and by prominent Americans, such as Franklin and John Adams, even though it was clear that Pitt distinguished impermissible internal taxes (excises) from permissible external taxes (customs). When George Grenville asked Pitt in Parliament to distinguish permissible from impermissible taxes, Pitt replied that internal taxes are for raising revenue and external taxes are for regulating trade (Adams 1958: 15). Many Americans accepted that distinction, thinking that inter-colonial trade had to be regulated by some body external to the colonies, rather than the colonial assemblies themselves. John Adams (1819: 37–9), writing as Novangulus in 1774 and 1775, declared that ‘the general sense of the Colonies has been, that the authority of parliament was confined to the regulation of trade, and did not extend to taxation of internal legislation’. The British American Daniel Dulany (1765: 34, emphasis in original) wrote: ‘there is a clear and necessary Distinction between an Act imposing a Tax for the single purpose of Revenue, and those Acts which have been made for the Regulation of Trade, and have produced some Revenue in Consequence of their Effect and Operation as Regulations of Trade’. Dulany’s compatriots did not see this ‘clear and necessary Distinction’ but the British government under Grenville and Charles Townshend (who, as Chancellor of the Exchequer, introduced new customs duties) might be forgiven for believing Franklin, Dulany and others that Americans would accept ‘external’ taxes or taxes that regulated trade and incidentally raised revenue. The Boston Tea Party, arising from the lowered duty on British East Indian tea, which rendered the smuggling of Dutch East India tea unprofitable to Samuel Adams and John Hancock (Miller 1965: 340–48), spelled the end to the distinction between illegitimate internal and legitimate external taxes. Both the British government and supporters of the American resistance used Locke’s doctrine on taxation and representation to bolster their cause.

Locke’s Slippery Notion of Consent

This article attempts to show that Locke’s doctrine of taxation and representation, like Hobbes’ view of the mysteries of religion, is salutary only when
swallowed whole, ‘but chewed, [is] for the most part cast up again without effect’. I shall focus on Locke’s view of voluntary taxation, his view that legitimate taxation requires the consent of the taxpayer. An example of Locke’s doctrine of taxation and representation as salutary when swallowed whole but rejected when chewed apart can be found in John Dunn (1984: 5, 52), who celebrated ‘Locke’s great defence, in the _Two Treatises of Government_, of the right to be governed only with consent and to resist unjust power’ and commended his vigorous insistence on the principle of no taxation without representation. Yet, on closer analysis, Dunn (1980: 40–1) rejected as unsatisfactory the notion of consent to government. As Dunn noted, Locke provided no instances of what he meant by express consent other than a landowner in a state of nature who voluntarily joins himself to a commonwealth. Dunn rightly asserts that Locke provided no clear answer to what constituted express or tacit consent ‘and it is a damaging lacuna in Locke’s theory that there should be none’. If those who live for a week in a country, or travel on its highways, can be said to have tacitly consented to obey the government (2T 119), tacit consent is little different from compliance. If the antithesis of consent is coercion, then no government can be based on universal consent, since not only tyrannical governments force subjects to obey lawless edicts but also democratic governments force recalcitrant minorities to obey democratic legislation, and oligarchic governments force majorities to obey parliamentary rules when voters have a property qualification.

Perhaps the clearest antithesis to consent is dissent in the form of armed resistance to government. But here Locke is slippery; if he elided individual consent with the consent of a majority of elected representatives (2T 88, 138, 140, 142), he also elided individual’s right to armed resistance with that of a majority. ‘And where the Body of the People, or any single Man, is deprived of their Right, or is under the Exercise of a power without right, and have no Appeal on Earth, there they have an ability to Appeal to Heaven, whenever they judge the cause of sufficient moment’ (2T 168). John Pocock (1975: 368) wrote that ‘Locke’s appeal to heaven is an appeal to the sword, but it is lodged in a people, not by a congeries of individual consciences’. Thus, one might think Locke distinguished between an individual right of armed resistance and the prudent exercise of that right, namely when an individual has a substantial minority or a majority on side (2T 208). With respect to the decision to resist government with arms, the individualist Locke maintained: ‘Of that I my self can only be the Judge in my own Conscience, as I will answer it at the great Day, to the Supream Judge of all Men’ (2T 21, also 2T 168, 240–1). The collectivist Locke vested power in the majority, whether that majority is comprised of all persons or limited to those with taxable estate (2T 95–8, 242–3).

Dunn (1980: 40–4) found unsatisfactory Locke’s ‘extraordinary elision between the consent of each property-owner and the consent of the majority’. If property right entails the right of each owner to withhold taxes unless he voluntarily gives a portion of his property to the state for protecting the
remaining portion, no taxes could be legitimately levied by any government. Dunn (1980: 43) wrote that if individual consent is essential for legitimate taxation, then ‘all taxes can only be specific gifts from particular subjects …. An air of massive bad faith hangs over this whole area of the argument’. Despite its bad odour, Locke’s notion of taxes as a free gift was central to William Pitt’s dictum of no taxation without representation: Pitt (1765: 6–7, emphasis in original) cited Locke’s view that taxes cannot be taken from individuals without their own consent and declared that ‘taxes are a voluntary gift and grant of the commons alone’. Pitt’s view was celebrated and repeatedly quoted in John Dickinson’s influential Letters from a Farmer in Pennsylvania (1962: 13, 24, 44) and the radical John Wilkes (1775: 1–2) in his support for the American position just before the outbreak of war.

Despite the radical potential of the notion of voluntary taxation, Richard Bonney (1995: 434–5) made the sensible point that ‘all taxation requires the threat of coercion to ensure its implementation and a belief amongst potential taxpayers that the threat can be implemented successfully by the governing power’. Even enthusiasts for Lockean ideas on taxation such as Richard Epstein (1989: 49–50) think individual consent to taxation is impracticable. Charles Adams (1999: 285) suggested that the notion of voluntary taxation was a recipe for tax evasion but the propriety of tax evasion may more properly be attributed to Montesquieu than to Locke. Montesquieu (1988: 217) wrote: ‘If some citizens do not pay enough, there is no great harm; their plenty always reverts to the public; if some individuals pay too much, their ruin turns against the public’. Locke, on the other hand, while holding that taxes are a free gift rather than a duty akin to a Christian tithe, maintained (2T 140) that ‘tis fit everyone who enjoys his share of the Protection, should pay out of his Estate his proportion of the maintenance of it. But still it must be with his own Consent, i.e. the Consent of the Majority giving it either by themselves, or their Representatives chosen by them’. I have above emphasised Locke’s use of Estate rather than Property because it excludes those without estate or landed property. Perhaps Dunn (1980: 45) had in mind only the land tax when he incorrectly asserted that the poor pay no taxes. The fact that the poor paid taxes (and, as we shall see, Locke and other landowners passed on their land taxes to their tenants) has been used by scholars who interpret Locke as a radical democrat (Ashcraft 1992; Hughes 1990, 1992; Stevens 1996) to infer that Locke favoured universal manhood suffrage because the poor paid excise taxes on items of popular consumption. In addition to the argument that all Englishmen were taxpayers and hence entitled to the franchise, Richard Ashcraft (1992: 764–5) and Jacqueline Stevens (1996: 432) interpret Locke’s stipulation that representation should be limited to those who render assistance to the public to include those who render military or labour service to the polity. Indeed, Thomas Jefferson (1800: 121) later proposed to extend the franchise on similar grounds: ‘The majority of men in the state, who pay and fight for its support, are unrepresented in the legislature, the roll of the freeholders
entitled to vote not including generally the half of those on the rolls of the militia, or of the tax-gathers’. Perhaps Locke’s teaching on taxation and representation has been influential not because of the clarity of its prescriptions but because both undemocratic Whigs and liberal democrats could apply Lockean principle to their policy objectives.

The Land Tax and the Excise

Locke (1991: 276, 278, 559) did not deny that labourers paid excises on salt, beer, cider, candles and other items of popular consumption but thought they passed on these excises to the landowners as higher wages, as merchants passed on customs duties on a bottle of wine as higher prices on the commodities they sell. With the customs and excises passed on to the landlords, Locke held that all taxes ultimately fell on land. His view did not accord with the fact that most government revenues before and after the Glorious Revolution derived from customs and excise, rather than the land tax. Richard Kleer (2004: 551) and Robin Einhorn (2008: 15) were wrong to assert that the land tax was the major source of government revenues during the wars following the Glorious Revolution (Beckett 1985: 285–308; Chandaman 1975: 37–9, 190; Douglas 1999: 6, 16; Dowell 1965: vol. 2, 11, 34, 68; Kennedy 1913: 56, 61, 80–1; Ward 1953: 18–19). That Locke was aware that excise taxes were the largest source of government revenues is more than likely in that he was Registrar of the Excise from 1671 to 1674 when he first wrote his economic tracts at the behest of his patron, Lord Shaftesbury. Locke was later Secretary of the Board of Trade and Plantations, and his friend Edward Clarke was Commissioner of Excises, and in 1696 he was appointed to the Board of Trade, an appointment based on his knowledge of government revenues and expenditures. Further, Locke (1976–82: vol. 7, 149, 161, 174, 624, 705; vol. 8, 103, 161, 180, 186, 198–9, 267, 272), as an investor, followed Peter King’s advice that the best investments were ‘either by the Excise or Customes’ and prudently invested in the certain returns of the excise taxes (the Bank of England, the wine tallies, the malt lotteries). Locke’s claim that landlords bear the sole tax burden did not deny that customs and excise constituted the bulk of government revenues but rather asserted, to be sure on rather shaky grounds, that labourers pass on excises in higher wages and merchants pass on customs duties as higher prices.

The reason for claiming that landlords bear the sole tax burden might simply be an attempt to square his doctrine on taxation and representation with the fact that the landed gentry dominated Parliament. However, David Hume (1753: vol. 4, 105) thought that Locke’s reason for advancing a palpable untruth was to promote trade:

There is a prevailing opinion, that all taxes, however levy’d, fall upon the land at last. Such an opinion may be useful in Britain, by checking the landed gentlemen, in whose hands our legislature is lodg’d, and making them preserve great regard
for trade and industry. But I must confess, that this principle, tho’ first advanc’d by a celebrated writer, has so little appearance of reason, that, were it not for his authority, it had never been receiv’d by any body.

Indeed, in support of Hume’s view of the celebrated writer’s ‘noble lie’, Locke’s economic writings (1991: 104, 192, 212, 287) show that he thought trade to be the foundation of riches. Although Some Considerations of the Consequences of the Lowering of Interest and Raising the Value of Money made clear that ‘the Landholder’s … Interest is chiefly to be taken care of, it being a settled unmoveable Concernement in the Commonwealth’ (1991: 241) and that ‘the Landowner, who is the person, that bearing the greatest burthens of the Kingdom, ought, I think, to have the greatest care taken of him, and enjoy as many Privileges, and as much Wealth, as the favour of the Law (with regard to the Publick-weal) confer on him’ (1991: 280; also 103, 177, 527, 561), he seemed to advocate a commonality between the often competing landed and mercantile interests or hoped that ‘Men in England, who have Land, have money too’ (Locke 1991: 295).

Perhaps a more crucial consideration for Locke’s misleading statement that all taxes fall on land is that customs and excise constituted over 90 per cent of James II’s revenue, and he was able to suppress the Monmouth Rebellion without asking for parliamentary appropriations (Chandaman 1975: 20, 37–9, 76). Locke was well aware that country gentlemen, such as himself, were not keen to pay the land tax, but by postulating that all customs and excises were ultimately passed onto them, their reluctance to pay direct taxes might be attenuated. Moreover, the landed interest in parliament would have a stronger inducement to scrutinise carefully all government revenues and expenditures if they thought all taxes ultimately fell upon land than if they thought revenues derived from customs and excise duties that everyone paid.

To return to the central issue of taxation and consent, we might consider whether Locke may have favoured the land tax because it accorded more with his principle of consensual taxation. The land tax might be more consensual than the excise for a number of reasons. The former is known by the person assessed; the latter is folded into the fluctuating price of commodities. Moreover, the excise was thought to be coercive and connected standing armies as Locke and Shaftesbury (1675: 19, 29) maintained in A Letter from a Person of Quality, to His Friend in the Country, a fear frequently voiced on both sides of the Atlantic in the eighteenth century. On the other hand, the land tax was consensual in the sense that it was rated by means of self-assessment and gentlemanly negotiations with fellow landowners (Braddick 1996: 96–7; Brewer 1989: 147). For example, Locke, when his land tax was assessed, wrote to his friend and parliamentarian Edward Clarke, who offered inducements to Cornelius Lyde, commissioner for assessment of the land tax, to have Locke’s assessment lowered. Lyde agreed to Clarke’s transaction (Locke 1976–82: vol. 4, 653–4; vol. 5, 454; vol. 6, 57, 172, 288; vol. 7, 18–19, 121–
and subsequently Locke employed him as a steward to collect not only rents but also taxes from Locke’s tenants (Locke 1976–82: vol. 5, 438, 441, 554, 571, 583–4; vol. 6, 57, 172, 288; vol. 7, 18–19, 121–2, 170; vol. 8, 260). Landlords then could pass on the land tax to their tenants. Thus, while the excise and customs were mandatory levies, the land tax was in a sense a voluntary tax.

The historical context of Locke’s tax policies should be taken into account since raising taxes is essential to finance armed forces during wartime. Locke began writing his economic tracts during the Second Anglo-Dutch War at the behest of his patron Shaftesbury and published them during the Nine Years War at the behest of the leader of the Whig Junto, Baron Somers. When he published his economic writings, Locke was extremely worried that the French might win the Nine Years War and restore the Catholic Stuarts to the throne of England. In 1695, Locke (1991: 365) wrote to Sir William Trumbull, Commissioner of the Treasury and part of the first Whig Junto, that if ‘the Kingdom will not be able to supply the Kings necessitys for the carrying on of the War: the consequences thereof are too visible as well as dreadful to be mentioned’. Whether or not as a result of Locke’s urging, the only times the English landed classes paid a substantial minority of government revenues was when their property was threatened during the Nine Years War (1688–97), the War of Spanish succession (1701–14) and the Napoleonic Wars (1798–1815) when Pitt the Younger introduced the income tax (O’Brien 1988: 9). The land tax constituted a substantial minority of government revenues during the Nine Years War but it was a much more unreliable source of government revenue than customs and excise (Beckett 1985: 294; Dowell 1965: vol. 3: 82; Jones 1988: 70).

To sum up this section, I think Locke propagated the view that landlords bear the entire tax burden because the exigencies of war following the Glorious Revolution gave force to Locke’s proposition (2T 140) that ‘tis fit every one who enjoys his share of the Protection, should pay out of his Estate his proportion for the maintenance of it’. The land tax, more than the excise or customs, accorded with Locke’s model of voluntary taxation. His claim that all taxes ultimately fall on land might have served to moderate the desire of the landed interest to lower the land tax or pass off taxation to excises and customs, and hence limiting English trade. Locke, as champion of parliamentary supremacy, provided a strong motive to the landed interest dominating parliament to monitor closely government revenues and expenditures and not allow the routine passage of customs and excise duties characteristic of the Stuart monarchy.

Taxation and Interpretations of Locke as a Radical Democrat

A century ago, William Kennedy (1913: 56, 61, 80–1) asserted that the seventeenth century was unique and heartless in taxing the poor and in producing ‘new and strange theories, some of which were put forward by important men,
and one of which – the doctrine that the poor man does not pay taxes on necessities but shifts them in higher wages – came to have important practical influence, in the eighteenth century. As Locke states it, the argument contains a piece of mere faulty logic, but its essence is that the labourer lives on the margin of subsistence and so cannot bear taxation and remains independent’. Locke’s argument that labourers live at subsistence was by no means unique to him but he drew from it the false conclusion that any tax on wage-labourers will ultimately be passed on to landlords. The weakness of Locke’s argument can be shown by comparison with Gregory King’s estimates of national income in 1688 (Jones 1988: 74–5), which indicate 367,000 tradesmen and artisans earned four to five times as much as the 313,000 cottagers and paupers living on a cruel subsistence, 794,000 in building trades earning three times bare subsistence, with seamen, miners, labourers, soldiers and out-servants faring less well but considerably better than the paupers and vagrants. In short, the income of labourers is not so inelastic – a bare subsistence – that they cannot pay taxes as Locke alleged.

As distinct from the older view of Kennedy, a newer view is that of Martin Hughes (1990: 442) who thought that Locke’s claim that taxation was ultimately borne by landlords manifested his solidarity with the poor. Unlike those who pay the land tax or even ‘the scot and lot’, the labouring poor are ‘scot-free’. Richard Ashcraft (1992: 770) agreed with Hughes and asserted that it was absurd to deny that Locke had ‘a fundamental sympathy’ with the plebeian radicals who supported Shaftesbury during the Exclusion Crisis and fabricated Papal Plot but admitted that there is no textual support for Locke advocating universal manhood suffrage (Ashcraft 1992: 759–68; also Tully 1980: 173).

While some of the scholars who interpret Locke as an egalitarian or a democrat do so on the basis that everyone paid excise taxes on items of popular consumption, Jeremy Waldron seems to disassociate the right to vote from tax payment. Waldron (2002, 118–9) asserts that it ‘is tempting to read’ Locke’s views on taxation and representation ‘as an argument for a property franchise. But that gets Locke’s point exactly the wrong way round’. Waldron seems to be saying that Locke opposed a property qualification, that he thought all persons have a right to be represented in parliament, and a democratically elected parliament is to determine what is to be taxed and on whom the tax burden will fall. However, Waldron (2002: 119) insists that he was ‘not saying that Locke opposed a more robust property qualification – a forty shilling franchise or whatever’. Robert Faulkner (2001: 5–39) held Locke to be the first liberal democrat. Faulkner’s (2001: 28) democratic Locke ‘moves to extend participation in the legislature beyond taxpayers, with a vague gesture to even the poorest’ but did not provide the source of this vague gesture, nor indicate that the poorest paid excises if not direct taxes. However, there are perhaps stronger grounds for thinking Locke an egalitarian or a democrat than on the proportionality of tax payments and entitlement to vote for parliamentary representatives.
Lockean justice is not exhausted by making representation in parliament proportional to tax payments. In the course of his argument against allowing the Crown’s claim of eminent domain limiting the right to private property, Locke (JT 42) wrote: ‘Justice gives every Man a Title to the product of his honest Industry, and the fair Acquisitions of his Ancestors descended to him; so Charity gives every Man a Title to so much out of another’s Plenty, as will keep him from extream want, where he has no means to subsist otherwise’. Locke scholars, by abstracting Locke’s right to charity from its context of justifying property titles in opposition to the Crown’s claim of eminent domain, have thought that Locke advocated a general right of the poor to subsistence. However Gopal Sreenivasan (1995: 42–3) correctly pointed out that Locke did not mean that everyone has a right to subsistence without working for his daily bread: Locke’s Report to the Board of Trade (Locke 2002: 416–61) indicates that if the needy were not forced to work, they will unjustly live off the labour of others. Locke thought charity should be reserved for those unable to work (Locke 1991: 16; Locke 1976–82: vol. 4, 486; vol. 8, 23–4). Indeed, following a long correspondence pressing his reluctant agent, Cornelius Lyde, to evict a widow from one of Locke’s properties, Locke cited the Pauline dictum that those who do not work do not deserve to eat (Locke 1976–82: vol. 8, 23–4).

James Tully (1980: 152–4) and John Simmons thought Locke’s concept of a right to charity mandated egalitarian redistribution to the level before a monetary economy fostered vast inequalities of estates. However, as Simmons (1992: 305) rightly noted: ‘Unfortunately for Tully’s reading, Locke actually says none of this (although we have seen that he should have said it)’. Simmons correctly recognised that Lockean charity is limited to those men, women and children incapable of work but asserted (1992: 329–31) that ‘the Lockean theory of rights (the best Lockean position) must include a stronger right to charity than the one literally described by Locke’. Tully’s and Simmons’ social democratic Locke manifests the extreme pliability of the tension between individual property right and the principle of majority rule but such interpretations are reconstructions of Locke not based on his texts.

Perhaps a more cogent argument than an appeal to Lockean charity is an appeal to Lockean justice or an entitlement to the products of one’s honest industry. Many Locke scholars (Appleby 1978: 82–3, 221–3; Cohen 1995: 65–94; Murphy and Nagel 2002: 116, 142; Reno 2009: 653; Simmons 1993: 304) have considered unjustified Locke’s argument in The Second Treatise of Government (40–50) that virtually all value derives from labour and a just exchange of equivalent values takes place in commercial societies. Since money was introduced and its value recognised by the tacit consent of mankind, large and unequal possession of land ‘made Land scarce, and so of some Value’ (2T 45). However, Michael Sonenscher (2007: 205) has been
the only person to say that the injustice of the value derived from land scarcity would be rectified by a land tax equal to the scarcity value of land. Unfortunately, this theoretically neat solution has no basis in Locke’s texts.

Locke was not concerned to rectify the injustice of unequal distribution of land in his economic writings but to raise revenues for the Second Anglo-Dutch and Nine Years Wars. He did not aim to penalise landowners in a land tax to compensate for the scarcity value of land brought about by commercial agriculture but rather to support, as Patrick Kelly noted, ‘the interests of the landowning class, which Locke felt deserved special consideration both in bearing the greatest public burden (according to his theory of the incidence of taxation on land) and as the element making for stability in society’ (Locke 1991: 105). Locke did not aim to justify private property in his economic writings, as he did in *Two Treatises*. He took inherited estates for granted in his economic writings, whereas Locke provided an inconsistent justification of rights of inheritance in his *Two Treatises*. Together with the scarcity value of land, Locke’s justification of inherited property raises questions about the adequacy of Locke’s theory that property titles derive from labour.

Moreover, the central proposition of Locke’s labour theory of value, namely that ‘Nature and the Earth furnished the almost worthless Materials, as in themselves’, 1/1000 of the value of the goods (2T 43), is contradicted in Locke’s economic writings (Locke 1991: 186, 256), namely ‘land produces naturally something new, profitable and of value to mankind’. Locke’s economic writings provide a corrective to his account, in the *Second Treatise*, of the supernatural creative power of labour. However, his view of the fecundity of land was not integral to his claim that all taxes ultimately fall on land or his apparent advocacy of a land tax to raise government revenue.

Are we to conclude that Locke’s economic writings have nothing to do with his political theory advanced in *Two Treatises of Government*? If landlords bear the entire tax burden as Locke alleged, then Locke’s principle of representation ‘in proportion to the assistance, which it affords to the publick’ would seem to mandate a property qualification to the franchise that would protect the property of large landed estates. My argument has been that interpretation of Locke’s *Two Treatises of Government* as a Whig oligarch accord more with his economic writings, his writings as a colonial administrator and his correspondence than do interpretations of Locke as a democrat. However, subsequent generations could use the fact that the poor paid excise taxes, coupled to Locke’s principle of the proportionality of tax burdens and political representation to call for an extension of the franchise. The tensions between individual property right and the principle of majority rule, as well as the indeterminacy with respect to the franchise and the qualifications to vote for parliamentary representatives, and the cloudiness with respect to the notion of consent of the taxpayer permitted the subsequent democratisation of Locke’s justification of Whig oligarchy.
Conclusion

I have argued that the continuing legacy of Locke’s political thought does not derive from clarity and specificity about the relationship of taxation to consent and representation. Locke’s strength was not philosophic consistency or analytical precision but in throwing into play some important ideas about the justification of taxation used by conservatives and radicals in Locke’s day, and their counterparts in ours. If Locke’s position on taxation and representation was clear and consistent, there would be little room for antithetical interpretations of Locke as an undemocratic Whig, a liberal democrat or, in between, as a radical petty-bourgeois reformer.

The cloudiness or ambiguity in Locke’s doctrine of taxation and representation has enabled individuals like Thomas Paine, Mary Wollstonecraft and Thomas Jefferson to begin the democratisation of Locke’s Whig doctrine, that is the position that consent to government is meaningless without universal franchise to elect that government. However, if the cloudy notion of consent hangs over Locke’s conception of representative government, it also clouds his notion of justifiable taxation. We have seen the tension in Locke’s theory of taxation, which is both a voluntary donation, dependent on the consent of the taxpayer, and an obligation of the proprietor to pay a fit proportion of his estate to the government for the protection of his property. However, the determination of what is a fit proportion rests with the proprietor.

Social and political obligations are secondary to the individual right to property. States, whether monarchical or republican, cannot tax individuals without their consent. Redistributive policies that provide those without property with the educational and material means to acquire wealth cannot be justified on grounds of Lockean justice or charity; Locke was certainly not a social democrat or democratic socialist. While universal suffrage seems to vest taxing power in popular representatives, this power is limited when capital flight is possible and one jurisdiction has higher tax levels than its competitors. Moreover, the view of taxation as a voluntary gift may justify tax avoidance strategies, as Locke himself practiced, which impair the ability of liberal-democratic governments to raise revenues to meet its level of expenditures (Murphy and Nagel 2002; Palan et al. 2010; Economist 2015: 50). Perhaps we need tax policies based primarily on the obligation to sustain liberal democracies and enable the flowering of individual talents, and only secondarily on protecting private and corporate property. For this reason, Locke’s theory of voluntary taxation, based on his model of voluntary land taxes, stands in need of reconsideration in our world of mobile wealth.

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Notes

1. My citations are from Peter Laslett’s edition of John Locke, *Two Treatises of Government* (Cambridge: Cambridge University Press, 1960) but I refer to paragraphs in *The Second Treatise* (in this case 2T 34) and 1T for *The First Treatise* to enable those with different editions to follow my sources.

2. Contemporaries of Locke did refer to a natural right to the franchise; for example, in some papers (*Some Observations* 1689: 7) found in the 1st Earl of Shaftesbury’s effects after his death but thought not be to Shaftesbury’s work (and thus improbable that Locke had a hand in it), we see the proposition that ‘every individual Person in the Nation, has a Natural Right to Vote’ but qualifies this claim of natural right with the assertion that ‘among the Electing Crowd, the Majority is generally of a mean and abject fortune in the World, and thereby subject not only to disorders and quarrels, but to be misguided by their ignorance, and total want of a discerning faculty, which Electors in such weighty Concerns ought to have’. Thus, each voter should have forty pounds freehold and that each representative should have ten thousand pounds with all their debts paid so that they cannot be corrupted by the Crown.

3. Locke’s economic theories were written for Lord Shaftesbury after the Second Anglo-Dutch War of 1665–67 – Shaftesbury, the Lord Chancellor, had declared Holland the Carthage that must be destroyed – but were published during the Nine Years War, when Catholic France had become the enemy of the Glorious Revolution and of King William of Orange.

4. J. R. Pole (1966, xiii: 20, 324) pointed out that Locke’s notion of tacit consent to government was used throughout the eighteenth century to justify the ‘virtual representation’ of urban dwellers and the labouring majority by local landowners, women by fathers and husbands, colonials by British trading interests. Pole (1983: 89) also pointed to the fact that colonial assemblies, like the British Parliament, ‘claimed to be representative but at the same time rejected all ideas of democracy and recognised no obligation to provide public information about debates or divisions in the legislature.

5. Locke began with an account of the conventional right of bequest whereby the father gives his estate to the child he most favours (2T 72–3), which became a natural right of inheritance (2T 190), because a conqueror would be entitled to the possessions of those who opposed him in a just war if property was the proprietor’s to give (in a right of bequest), rather than the heirs to receive (a right of inheritance), and thus property titles would not be immune from the eminent domain of the Crown.

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