

Doing the New Tax History

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Résumé de l'article

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Doing the New Tax History

E.H. HEAMAN

Abstract

A response to remarks on Tax, Order, and Good Government at a C.H.A. roundtable. A defence of the argument that, historically, racism has delivered tax cuts and a reflection on the historiographical consequences of such a claim in an age of racism and tax cuts.

Résumé

Une réponse aux remarques sur la Tax, Order, and Good Government lors d'une table ronde de la SHC. Une défense de l'argument selon lequel, historiquement, le racisme a permis des réductions d'impôts et une réflexion sur les conséquences historiographiques d'une telle affirmation dans une ère de racisme et de réductions d'impôts.

When you write 600-odd pages of Canadian tax history, you are grateful that anyone reads you at all, let alone doing so closely and carefully to engage with your arguments. I'm very grateful indeed to everyone who has done the "slog through *TOGG*" and especially for the feedback from scholars whom I admire as much as I do Penny Bryden, Carmen Nielson, Jeffrey McNairn, and also Barrington Walker, who kindly emceed our conversation. All four of them have written things that made me exclaim, "Wow, I didn't know that": Penny, the best, bar none, at rendering complicated people who animate the public/private interface, an interface that she brilliantly flips to see private virtues in public spaces (my own historical characters, by contrast, are mere sacks of political opinions); Carmen, our greatest exemplar of how to translate gender theory into gendered Canadian history, who makes my own elisions there so glaringly obvious just by her participation; Jeff, our best defender of reasoned deliberation as something irreducible to material interest, determined to write Canadian history into the "new intellectual history" that weds the intellectual to the economic and the social, as well as the public and the political; and Barrington, who has taught us how to read "race" more carefully into classic Canadian legal and political history and is writing the proper account, the one I failed to write, on tax, race, and schooling in Can-

ada. These are some of Canada's finest historians and they exemplify the golden age for historical writing that we are living through. Richard Rorty speaks of reading literature "in search of excitement and hope."⁴⁹ That's what I find in their books and what I hoped to bring into my own work.

Let me begin by briefly characterizing my core argument and the stakes in making it. I ask: what if Canadian politics were about money? How even to tell? My answer is fairly simple. The Upper Canadian Grits, George Brown, and a growing group of supporters and allies had not just one prominent goal (rep by pop) but also a second: to check fiscal transfers. They thought they were being taxed for the benefit of other, less wealthy and less progressive regions, people, and "races." These things correlated: because they were outvoted, their wealth was being taken from them. This was a debate about spending as well as taxes, but the tax element was not reducible to the spending element. The evolving alliance pushed the argument hard before, during, and after Confederation, until the 1880s when they rebranded themselves by replacing Edward Blake with Wilfrid Laurier as their party leader. But arguments against "racial" tax transfers were still delivering populist politicians and tax cuts in parts of Canada. Those arguments both diverged and converged with arguments about the extent to which Canada was ruled by wealthy interests. Complicated arguments by workers' and middle-class organizations, journalists, academics, and business interests invoked a range of norms and evidence both for and against unfair taxation. Amidst the debates, there was growing recognition that Canadian national taxes were not just regressive but anomalously so. That recognition came to a head during the First World War when, I argued, "At the same time as war-driven debts reached unprecedented heights, so did war-driven demands for a more fair and democratic accounting." Canada's debates about income tax in 1917 reflected a new "fiscal sociology" emerging internationally, but in Canada they also reflected the kinds of racialized resentments seen in past tax debates. More than that, there was a strategic trolling of facts and identities, done to protect wealth from the state, which may help us better to understand tax politics of the twenty-first century.

It shouldn't be problematic to say that Canadian politics were organized around the interests of property: that's what British politicians said, and Canadian politicians insisted that their system emulated the British. But a lot of academic capital, especially in Ontario, has been spent upholding a loftier image of politics. My account upsets

people who want Ontario to be the good guy in Confederation and who torque "politics" to that end. Canadian political historians have generally preferred to tell stories that weren't about the money. So how to know which story to prefer: the one that doesn't or the one that does notice some of the ways in which wealth has systematically concentrated around Bay Street? It's easy to overlook the tax story: in part because tax regulation is at once deeply banal and fiendishly complicated, in part because it has been strategically manipulated by a coterie, often behind closed doors. But the point about taxes is that they reflect strategic choices made at identifiable times and places, choices whose impact can be measured very concretely. And once you demonstrate bias in the choices made and outcomes produced, no broader history of Canada can be complete without some accommodation of that observation. It's like the story of indulgences: once Martin Luther had made the case that the sale of salvation was lucrative and corrupt, the Catholic Church found it had to abolish the "evil gain." That's not to say that either religion or politics can simply be reduced to material interest. But when the material stakes mount, at a certain point it becomes impossible to argue that the money is irrelevant. That's not just Luther 101, of course; it's also Smith 101, Marx 101, and it's a point made by some other CHA-prize-winning books. To see economic and social pressures upon politics is not a reductionist negation of political deliberation. Canadians were always trying to find ways to exercise deliberation and agency: in Confederation, in tariff politics, in income tax. They believed in political agency and they pursued it wherever they could. But they also took money seriously. They knew that political choices always had resource implications.

Such questions have always been hardwired in Canadian historiography. Harold Innis was not the first Canadian scholar to study economic dilemmas around state or national agency in the modern, imperializing, and globalizing world. And Donald Creighton, who taught many Canadian historians, leaned on Innis as he leaned on the great British social-political historians, such as T.B. Macaulay, who in 1839 corrected W.E. Gladstone's interpretation of colonial rule as consensual. According to Macaulay: "It is by coercion, it is by the sword, and not by free stipulation with the governed, that England rules India."⁵⁰ But Creighton, I think, wanted to see English Canadians ruling Canada largely as Gladstone thought Britain ruled India: as a kind of free stipulation, natural hegemony by a more progressive people.⁵¹ That was a misleading account of Canadian history.

In the first half-century of Confederation, reforming pundits and statesmen believed that fiscal transfers from rich to poor were unprogressive, uncivilized, and a national calamity when orchestrated by the state. Nowadays, by contrast, it's harder to defend fiscal transfers that systematically make the rich richer and the poor poorer. The point, therefore, is not to negate politics but to unveil some things that politicians, sometimes with historians' connivance, have tended to veil. In an age of democratization of political agency, conservatives sought to protect power and wealth by casting a political veil over them. They can be easier to defend if you can prevent them becoming political footballs. But sometimes circumstances and observations can open things up for debate. Questions about contemporary fiscal transfers — whether they are upwardly or downwardly redistributive, whether they are hardwired in capitalism or only in rent-seeking state capture — are currently raging amongst social scientists, and history has a huge role to play in the gathering of evidence.

I'm not an economic historian and I avoid large-scale claims about what was *really* happening to wealth from 1867–1917. The evidence is controverted and difficult. Instead, I focus on how Canadians argued about such things at the time: how they reasoned from economic logic, moral principle, or empirical data. Data, it turned out, could not prove fiscal fairness but it could prove fiscal unfairness. In 1917, the evidence for unfairness was particularly blatant and the electoral stakes particularly high.

I learned that facts matter in my earliest published work on nineteenth-century French disease theory. A rigorous observation, documented in a lazaretto in Marseilles and confirmed by the French Academy of Medicine, largely ended debates about contagiousness of plague and reoriented broader quarantine policies.⁵² I saw what historian of science David Wootton calls a “crucial fact.”⁵³ Constructing that fact required both local and general factors at work: careful on-site observation and national professional reputation. It was internally rigorous and also intertwined with economic and political reasoning, because quarantines had economic and political purposes, as well as social consequences. I learned that the best explanations don't choose between intellectual and other kinds of causal factors but integrate them.

I've been fascinated ever since by the way facts work. Take an example coming from a Canadian tax activist: Brigitte Alepin's recent observation that organizations deemed philanthropic in Quebec, with commensurate tax privileges, actually spend less on philanthropy than

the average Quebec household.⁵⁴ She charts a concentration of wealth and power that gets *called* philanthropy and that wields huge academic clout by funding chairs, institutes, and research projects that tend to advocate financial deregulation and self-sufficiency. She might as well be nailing ninety-five theses on the wall. Straying beyond taxes, take the example of Leiliani Muir, who complained against her sterilization as a young girl in Alberta. She was culpably mistreated by a system riddled with errors and biases. Her case is strengthened by its representative quality but even alone it can debunk some pretensions of academic philosophy articulated by the University of Alberta philosopher who presided over the eugenics board.⁵⁵ Such facts aren't just academic ones but rest on the lived experience of us all. A final example: public historian Christopher Moore's response to the Brett Kavanaugh hearings of 2018, which was the same as my own. We may not know exactly what happened between Kavanaugh and Christine Blasey Ford many years ago, but when Kavanaugh insisted that the words "ralph club" referred to spicy foods, Moore observed, "every beer drinker in North America in the last fifty years knows he is a liar."⁵⁶ Facts don't just come from scholarship; there's also the kind of experiential knowledge that a jury reasons from when deciding the guilt or innocence of a suspect. Historians, jurors, and judges often think a great deal alike in explaining events in terms of causes and effects, guilt and innocence.⁵⁷

Questions about when and how individuals, professions, and states could be meaningfully said to know things, sufficiently to have predictive power and policy consequences, figure in all my published work. Facts require norms and rules that may reflect lived experience, professional training, or some mix of both. Different readings of historical facts can reflect distinct epistemological, cultural, or political groundings, as in the history wars to which Carmen alludes. Similarly, Andrea Eidinger interrogates the "unwritten rules of history," which is to say the norms and facts, as well as the patterns of behaviour.⁵⁸ Eidinger began to write about those unwritten rules because she noticed that wealth concentrates amongst historians as well. And yet, history cannot be reduced to that observation. Eidinger's series, "CHA Reads," which made Carmen such an amazing champion of my book, amplified the voice of younger scholars by showing the "excitement and hope" that they found in the nominated books each year. Expanding the range of knowers and interlocutors can expand the range of what can be known.

That's the spirit of the Nickelback quote with which I begin the book, by the way. It speaks to the dialogical quality of Canadian history. It responds to all the different kinds of authorities — academic and political — who have spent a lot of time telling different kinds of Canadians “I know exactly who and what you are”: not just Donald Creighton but many heroes of the left as well. Canadian academe was built on such stereotyping, seen as the acme of intellectual sophistication. But listen carefully and you may hear the rejoinder. I learned about that dialogical quality from my early study of exhibitions in nineteenth-century Canada. Exhibitions were designed to reconstruct farmers and mechanics, producers and consumers, and “probationary” liberals, in the image of the marketplace. But the exhibition project was shallow and short-sighted. “Culture was also resistance, just as strong when it was silent and hidden” from the state-visibility project.⁵⁹ Authoritative descriptions of other people are always top-down descriptions that must be corrected by the people described, drawing on their own experiences and voice. Indigenous people mounted their own displays, as did women, and everyone else, thereby democratizing a top-down Enlightenment project. Our collective understanding of politics grows through such enlargement of voice and agency, and so do our freedoms. Academics too often behave as if they are identity-pigeon-holing exhibition-organizers. We should be humble about claiming to get at the essence of other people's identities. Parse yourself, parse the dialogue, parse the circumstances that restrict or enable agency, but don't tell other people who they really are.

Thus, Jeff's observations that only power can protect a group's interests. Either people speak and vote for themselves, or oppression and predation are predictable. Jeff is uncomfortable with the intellectual agnosticism and relativism hardwired in that position, along with the emphasis on economic interest. I should say that these arguments reflect conversations over many years, dating back to the early nineties when we used to trawl through microfilmed newspapers side by side, alienating everyone else because to type fast is to type loudly, and we were the fastest. I think he reads the book differently from Penny and Carmen. They see cultural history and economic-political history woven together. Penny sees not just culture and the land, the old staples, but also statecraft, within a complex backdrop of institutional and patronage relations along with consumption, social gospel, education, spectacle — in general a wider social-cultural-economic framework including the ways in which women compelled fiscal choices. That's

what she does and it's a great compliment to me that she sees it in my work. Carmen says I present political economy as cultural history. She makes a good case for their connection because she knows how hard it is for women to have these things simultaneously: an intellectual history, a political history, a socio-economic history, and to work at their intersection. Her research on "private women and the public good" shows us how women navigated the shoals of female leadership in the past with many lessons that continue to apply for us all today. You wouldn't know just how gendered political history is as a field until you start to write it. When women write political history it tends to be less invested in its own autonomy. You can see that in the work of Penny and Carmen. You can also see it in Shirley Tillotson's wonderful book *Give and Take*, which will be the subject of next year's forum.⁶⁰

These questions are hardwired in the book because Shirley and Jeff were hardwired in the SSHRC project on Canadian tax history, along with Bruce Curtis and Jerry Bannister. That's one heck of a conversation to be playing out in your head as you write: distinct, powerful arguments making me think about how to understand ideas; whether taxation is best understood as building up democratic institutions or as appropriation of surplus value; whether it's the British constitution at work or local tensions; the extent to which it's political and/or intellectual history. It was both enriching and perplexing to take it all on board. Let me say how much I gained from these conversations and from Shirley's invitation to be an interlocutor in her tax conversation. Her intellectual generosity and collegiality have sparked an enormous amount of joy in my life and they gave my career a second sailing. The memory lingers of a beautiful summer afternoon spent paddling around in Lac-Macdonald while getting a master class on the welfare state.

TOGG is more suspicious and debunking than Shirley's work, in ways that Jeff identifies. He argues that the book tends to hold up self-interest as the substitute for intellectual history. And that criticism is accompanied by two more: what is there, or can there be, that isn't self-interest? And what is this thing called history that can or should take a place in the conversations — past and present — such that it contributes something like genuine knowledge? Jeff has a way of posing the really big questions in ways that sound modest but are pretty devastating. So let me think aloud about some of that.

I do think Jeff slightly falsifies my position when, for example, he has me saying that Cartier's arguments for the common good are just a cover for material interests. I see Cartier as profoundly interested in

the material side of things, but also believing that he can make material interests coincide with larger ethical or moral projects of political cohabitation. He's not alone and it's not an empty position. I argued in the *Short History of the State* that people recognized there were conflicts between the marketplace and the public good but thought that, practically speaking, "the kinds of goods that coincided with market logic were the most likely to produce efficient results."⁶¹ They knew that abstract principles of benevolence weren't useful real-world guides. There had to be accommodation for self-interest, ambition, and the like, so — they thought — you probably had to admit something like the marketplace to your plans and policies.

David Wootton explores these issues in two recent books that may help shed light on what I'm trying to do. He has an account of the Scientific Revolution as aiming to ground science on better knowledge, proceeding through a series of "crucial" facts and their implications for the organization of knowledge; and an account of the Enlightenment as a study of how early modern philosophers negotiated the balance of self-interest and common humanity.⁶² Enlightenment began with Thomas Hobbes' discovery of "natural" equality and self-interest. Most of the time we pursue self-interest, often taking it all the way to domination that is never natural, always propped up by legal and political artifice. Once the Hobbesian observation had been made, the quest was on to figure out how, in practice, it was sometimes checked so as to achieve an "orchestrated solidarity of the right-minded," to borrow a phrase from Sophia Rosenfeld.⁶³ How do you get a society wherein people have some measure of freedom, prosperity, and solidarity or mutual sympathy? Wootton argues the case with respect to European philosophy. And then the question becomes: can we see this in Canadian history? Can we see the ways in which people wrestle with the tensions between self-interest and a larger public good? Can we see moments where solutions were sought and either achieved or failed? That's something everyone in this conversation has addressed.

My book wasn't intended to debunk fairness but, rather, to show how past struggles for it had been waged. It turned out that while most people were trying to find a measure of fairness, others were plotting selfishness and domination. They thought their own wealth mattered more than everything else, because Canada's destiny rested on that wealth and their continued control over it. Justice does exist but it's very hard to achieve. The obstacles are so formidable that no

historian can ignore them; you have to call them out. There's so much predatory wealth in the world, organized around its self-protection and perpetuation, that it threatens things that aren't money, like solidarity, and joy, and the reading and writing of history. Checking the ways in which "property rules," in Robin Einhorn's phrasing,⁶⁴ won't solve all our jealousies, but I find Rorty convincing when he argues that gross economic inequality makes everything else worse.

McNairn calls the book "neo-progressive" and says that I tend to "naturalize" rather than to historicize self-interest, and to suggest that no substantive conception of justice or the common good existed prior to the progressive tax reformers. I think he is saying that I take one particular historical view of tax justice as ahistorically true and just. I see things differently. My job as a historian is to convey what people thought they were doing, and how they understood their choices as some balance of self-interest, justice, and reasonable agency and probability. Like R.G. Collingwood, I try to rethink past thought. I ask how and why Canadians passed a particular tax Rubicon⁶⁵ in 1917, identifying key events and stakes in different places to illustrate how tax reformers managed to install a modestly progressive element in a regressive tax system. I also show how prior and alternative conceptions of justice were formulated and politically mobilized (e.g., pp. 38 and 48). It's a potted history because it focused on one fiscal question, but there's a less potted version in my first book that describes the construction of "the rationally self-interested producer who seeks to maximize economic gain" over the long nineteenth century. Precisely because Canadians were not market-oriented enough, "material self-interest" had to be hitched to a "deeper human passion, the love of distinction." The "inglorious" arts of peace had to be made glorious.

TOGG doesn't identify a timeless theory of justice so much as a historicized discovery of injustice. It shows how one theory of fiscal justice was replaced by another, according to changing political, economic, and, yes, intellectual circumstances. The next book will interrogate the period prior to Confederation. It too will try to animate the best and worst of what seemed good and what seemed possible in relation to wealth and poverty, knowledge and social solidarity, framed so as to seem interesting and relevant to contemporary readers. I would do the same for medieval tax policy without expecting to be called neo-medieval. Canadians have had lots of theories of justice but the great discovery of *TOGG* was that social solidarity may be best achieved precisely by eschewing substantive definitions of *jus-*

tice for substantive definitions of *injustice* urgent enough to command intersubjective consensus (463). My view of politics is like Karl Popper's view of science: practitioners don't embrace "the good" so much as they repudiate "the bad."⁶⁶ I don't need an ahistorical vision of justice, because every age has its own compelling injustices and my job is to tease them out: not simply for love of "black marks" but because that's how political history works. Voters mobilize around accusations of injustice, including glaring social injustice. Historically, that's how political accountability has been achieved.

That may be where Jeff and I tend to agree rather than disagree. "Our ability to act together and hold power to account is undermined whenever we can't distinguish fact from fraud." It's hard to know stuff. We are busy and distracted and we don't listen well to things that seem boring or irrelevant. But it's also one of the great re-discoveries of our own century that the facts are being trolled. People are debunking knowledge for political and economic advantage. That's not new but it's been ramped up in recent years because it produces tax cuts.⁶⁷ All sorts of pundits rub their hands balefully or gleefully at the decline of humanities. They warn that academics have politicized themselves and knowledge in unsavoury ways, for example by foregrounding "lived experience" and "inequality."⁶⁸ But the tensions around justice and inequality have always intertwined and always animated public life. Wootton shows that lived experience and inequality were the major intellectual drivers of the Scientific Revolution and the Enlightenment.

Many people are surprised by this anti-intellectual turn which comes to us as a defence of intellectualism, the life of the mind before academics perverted it. But Canadian historians certainly aren't. We've been the canary in the coal mine for a long time. The accusation of being political in a particularly boring, frivolous, and shallow manner, has dominated our national media for many years. Why would any pundit bother to read history books when you can get equal credit for describing them as beneath you? Historians have tried to shift the debate to facts that we have tried to deliver accessibly in myriad different forms and venues, but the attack remains resolutely *ad hominem*, aimed not at our facts but at a specious archetype of "the intellectual": at what *we* really are. The most conservative pundits lament the good old days when history was supposedly less political and more substantive, perhaps best exemplified by the Vulcan mind meld between Donald Creighton and John A. Macdonald: knowledge and power seen as perfectly autonomous and in sync, forging the unconscious of

the Canadian race in the smithy of the historian's soul. As I've tried to show, as have others in this conversation, it is a fantasy and one designed to veil power and wealth from democratization, as Macdonald well knew even if Creighton did not.

Racism delivers tax cuts and conservatism responds to that observation by shooting the messenger. Because fiscal facts challenge interests, they get challenged by those interests: that's Joseph Schumpeter's "thunder of history." There's a remarkable irony in that our historical knowledge of wealth and poverty is waxing just as our ability to convey that knowledge is waning in the face of political and academic repudiation. History is flourishing but popular audiences and newspaper coverage are shrinking in the face of concerted political attack, while university history student registrations have plummeted since 2008.. Conservatives have always tried to project an image of Canada as an exemplar of western civilization in its ideal form, characterized by reason, agency, and freedom, threatened by the new and undignified calls for social justice. But social and cultural history began in the Enlightenment, as a corrective to dry constitutional history that explained too little. The history wars have always been intertwined with the wider struggle for and against political and economic enlargement. Some policy voices have attacked history, while others, especially political scientists and economics, have merely ignored or forgotten it. Scholars in those disciplines might reference history but they tend to distort it and to undermine the kinds of things that historians know qua historians. (I might draw an analogy to the language of sexual violence during the War of 1812, deployed ostensibly to protect women but always with men's interests uppermost⁶⁹).

The public eclipse of history has massively weakened the attack on modern day grifters and con-artists. The pundits say: "X politician is breaking all the norms of civil discourse and political equilibrium," but their words seem to hang ineffectively in a vacuum, without referents or context. We need to point out that whenever people have exercised political choice, they've long faced the same kinds of choices that we now face, between corruption and integrity, oligarchization or democratization. I see no great difference between biographies, popular histories, or academic ones: they all serve to help us formulate moral and practical guides for understanding and action. Ron Chernow's description of Alexander Hamilton's early discovery of Plutarch resonates in that way: Hamilton filled his notebooks with nearly fifty-one pages of extracts from Plutarch's *Lives* and "Thereafter, Hamilton always

interpreted politics as an epic tale from Plutarch of lust and greed and people plotting for power.⁷⁰ Jonathan Rose has a long and rich book on the intellectual life of the British working class to show comparable engagements, often beginning with exposure to Homer.⁷¹ But the subject could be anyone or anything, so long as the story is well told and the sense of a complex human tapestry more present than absent.

Public opinion and historical knowledge mutually construct one another. That's why history remains widely read and widely trusted.⁷² Historians have to think their way into other people's thoughts in order to explain how and why people behaved as they did: that's Collingwood's point. Precisely because historians and juries reason so similarly around questions of causation and agency, oppression and guilt, we should see the reading public broadly aligned with the historians against ahistorical expertise. What historians know generally isn't philistine enough to be very lucrative for universities and politicians but their knowledge remains, as it was in the eighteenth-century, the most substantive and trustworthy way to get much-needed facts before the public. Scottish Enlightenment thinker David Hume turned to history to counter partisan and damaging distortions of the past — the eighteenth-century history wars. He resolved the narrowly political disputes — about constitutional questions for example — by appeal to and integration with underling social patterns and cultural expectations. The best explanations integrate the most data, rather than finding narrow grounds for taking sides. My next book project both applies and looks for that kind of analysis in colonial Canada. It is almost embarrassingly organized around Jeff's questions: in what ways are we not self-interested and how does history help us to know such things? There's been surprisingly little work done on the ways that history inflected nineteenth-century Canadian thinking. I see the long shadow of Hume's *History of England*, playing out in complicated and sophisticated reflections on questions of agency, identity, and wealth. There were wealth-concentrating and wealth-disseminating arguments at work, as well as racist and anti-racist arguments, misogynist and anti-misogynist arguments: this is not a simple story. There's an argument to be made for Canada as the place where the Scottish Enlightenment had the last and longest influence, and perhaps something new to be learned about the workings of knowledge and the orchestration of solidarity through the reflection.

My own reading of the historical record persuades me that, whenever they could, when the circumstances permitted, most people have

preferred sympathy and enlargement over hatred and exclusion. And that they are the more likely to do so if we write the kind of history that helps to persuade them to do so. And, finally, as a nagging query rather than a rigorous challenge to the way we write history now, I wonder whether a “Lidcombe” technique of “generally positive” feedback might not be most effective in hardwiring solidarity and reducing political and economic polarization. The Lidcombe program teaches parents how to help their very young children to overcome stuttering by commenting on their speech. “The parent comments primarily when the child speaks without stuttering and only occasionally when the child stutters.”⁷³ They don’t know why it works but it does seem to work, as my own family can testify. You don’t falsify anything, but you emphasize the moments of success and strength, rather than of weakness and failure, thereby empowering the child to take control of their speech for themselves. “Call them a faction and they become factious,” observed John A. Macdonald. Attribute multitudes and perhaps multitudes result, whether of the Walt-Whitman variety or the psychiatric version described by Ian Hacking.⁷⁴ Our stereotypes can become epistemological loops.⁷⁵ That’s another reason why I think we need to be more humble about telling other people what they “really” are according to some sort of spectrum or binary where I am a good person and you are bad. There may be unintended consequences: we may be making it harder rather than easier for those that we “other” to take control over their lives and come to mutual terms of cohabitation. That’s why I ended my story with W.C. Keirstead, as some slight approximation to a positive pointer forward. And that’s why I remain very pleased to be debating these issues among people with very different takes: with Jeff, Penny, Carmen, Barrington, Shirley, Bruce, Jerry, Chris, Andrea, and everyone else, not neglecting Michael Bliss, who died the week that the book was published but who first put me through my paces on all of these points.

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Endnotes

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- 21 Ramsay Cook, *The Regenerators: Social Criticism in Late Victorian English Canada* (Toronto: University of Toronto Press, 1985).
- 22 Quoted in Daniel D. Blinks, “The Roots of the Modern Trial: Greenleaf’s Testimony to the Harmony of Christianity, Science, and Law in Antebellum America,” *Journal of the Early Republic* 37, no. 2 (2007): 304.

- 23 E.A. Heaman, *Tax, Order, and Good Government: A New Political History of Canada, 1867–1917* (Montreal and Kingston: McGill-Queen's University Press, 2017), 14 and 476 regarding the 1917 election (hereafter *TOGG*).
- 24 Sophia Rosenfeld, *Democracy and Truth: A Short History* (Philadelphia: University of Pennsylvania Press, 2019).
- 25 E.A. Heaman, *The Inglorious Arts of Peace: Exhibitions in Canadian Society during the Nineteenth Century* (Toronto: University of Toronto Press, 1999); *St Mary's: The History of a London Teaching Hospital* (Montreal and Kingston: McGill-Queen's University Press, 2003), xviii, xx; "Constructing Ignorance: Epistemic and Military Failures in Britain and Canada during the Seven Years War," eds. Heaman, Alison Li, and Shelley McKellar, *Essays in Honour of Michael Bliss: Figuring the Social* (Toronto: University of Toronto Press, 2008), 93–118.
- 26 *TOGG*, 199–200, 203, 435, 442.
- 27 *TOGG*, 15 and regarding Piketty 9, 452 (282n), and 456; Charles Lane, "Thomas Piketty identifies an important ill of capitalism but not its cure," *Washington Post* (15 May 2014).
- 28 *TOGG*, 9 (quoting Carman Miller), 13; Carl Lotus Becker, *The History of Political Parties in the Province of New York, 1760–1776* (Madison: University of Wisconsin Press, 1909), 22; Peter Novick, *That Noble Dream: The "Objectivity Question" and the American Historical Profession* (Cambridge: Cambridge University Press, 1988), 92–7, 239–41, 332–9. There is an uneasy echo here with how James McGill Buchanan defined public choice in 1965 as "politics without romance" to centre self-interest and limit taxation; Buchanan to Friedrich Hayek, quoted in Daniel Stedman Jones, *Masters of the Universe: Hayek, Friedman, and the Birth of Neoliberal Politics* (Princeton: Princeton University Press, 2013), 131.
- 29 *TOGG*, 46, 49, 51. Macdonald earns grudging respect for mastering clientelist politics — something another sort of political historian might praise as statesmanship. If public opinion and the crowd had to be appeased, the propertied were the primary client of Heaman's Macdonald.
- 30 Shirley Tillotson, *Give and Take: The Citizen-Taxpayer and the Rise of Canadian Democracy* (Vancouver: University of British Columbia Press, 2017), 37–45; *TOGG*, 434–5, 451–2. Leaning in different directions, these interpretations overlap. Tillotson recognizes the divisions inflamed by attempts to build a contributing community as well as the role that bonds played in tax avoidance, albeit for ordinary bondholders as well as finance capitalists.
- 31 *TOGG*, 334–5 and regarding George Ross, Samuel Morley Wickett, and Thomas White and the "Cox network," see 253, 264, 297, 409.

- 32 *TOGG*, 461–2 and generally, 193–4, 228, 231, 325, 371, 437.
- 33 *TOGG*, 372. John Maynard Keynes was “sure that the power of vested interests is vastly exaggerated compared with the gradual encroachment of ideas;” *The General Theory of Employment, Interest and Money* (London: Macmillan, 1936), 383.
- 34 The discussion of the Stephens family offers a prime example, but also *TOGG*, 97, 117, 204–5; on skepticism of the common good as just the “well-being of business classes,” 50; and the emergence of the “public good” and “public interest” with the progressives, 330–1.
- 35 Jonathan Gienapp, “Using Beard to Overcome Beardianism: Charles Beard’s Forgotten Historicism and the Ideas-Interest Dichotomy,” *Constitutional Commentary* 29 (2014): 371–3.
- 36 My thanks to Elsbeth for drawing my attention to the importance of Ian Hacking, *The Social Construction of What?* (Cambridge: Harvard University Press, 1999), see esp. 22, 30.
- 37 Quoted in Novick, *That Noble Dream*, 152, and generally, 105–7, 150–4, 252–8. Emphasis in the original.
- 38 *TOGG*, 15, 146.
- 39 *TOGG*, 292; Becker, “Everyman His Own Historian,” *American Historical Review* 37 no. 2, (1932): 221–36.
- 40 *TOGG*, 25, 28, 287. Even if “rickety,” we might want to know how the numbers were calculated and the status of such quantitative evidence relative to other forms of knowledge.
- 41 *TOGG*, 177–8.
- 42 *TOGG*, 212 frames the difference as between “objective” measures and “a lower standard of factuality.” If there is a different standard of factuality between absolute and relative measures, might not the latter reflect a higher standard?
- 43 *TOGG*, 146, 210–24, 455, 463–4. Helbronner’s status is elevated by casting George Washington Stephens as his foil.
- 44 Comparison with Bruce Curtis, *Politics of Population: State Formation, Statistics, and the Census of Canada, 1840–1875* (Toronto: University of Toronto Press, 2001), an earlier Macdonald Prize-winner, is instructive.
- 45 *TOGG*, 17, 263–4.
- 46 Novick, *That Noble Dream*, 255, quoting Becker: “one of the first duties of man is not to be duped.” Thomas L. Haskell, “Objectivity is Not Neutrality: Rhetoric versus Practice in Peter Novick’s *That Noble Dream*,” *History and Theory* 29 (1990): 129–57 has been helpful throughout.
- 47 *TOGG*, 300; Newton Rowell’s claim that the Union government was not controlled by big business similarly offends as “absurd,” 445.
- 48 *TOGG*, 463.
- 49 Richard Rorty, *Achieving our Country: Leftist Thought in Twentieth-Century America* (Cambridge: Harvard University Press, 1998).

- 50 In T.B. Macaulay, *Critical and Historical Essays Contributed to the Edinburgh Review* (1843); see the nuanced discussion in Catherine Hall, *Macaulay and Son: Architects of Imperial Britain* (New Haven: Yale University Press, 2012), 221–38.
- 51 See Donald A. Wright, *Donald Creighton: A Life in History* (Toronto: University of Toronto Press, 2015).
- 52 E.A. Heaman, “The Rise and Fall of Anticontagionism in France,” *Canadian Bulletin of Medical History* 12 (1995): 3–26.
- 53 David Wootton, *The Invention of Science: A New History of the Scientific Revolution* (New York: HarperCollins, 2016).
- 54 Brigitte Alepin, “Private charitable foundations — threat to democracy and public finances,” conference on “Who Pays for Canada? Taxes and Fairness,” McGill Institute for the Study of Canada, McGill University, 23 February 2018.
- 55 Douglas Wahlsten, “Leilani Muir versus the Philosopher King: Eugenics on Trial in Alberta,” *Genetica* 99 (1997): 185–98.
- 56 Christopher Moore, “History of ralph,” Christopher Moore’s History News, 28 September 2018, <http://christophermoorehistory.blogspot.com/2018/09/history-of-ralph.html>, <viewed 18 May 2020>.
- 57 W.H. Dray, “Concepts of Causation in A. J. P. Taylor’s Account of the Origins of the Second World War,” *History and Theory* 17, no. 2 (May 1978): 149–74.
- 58 Andrea Eiding, “Learning from Past Pandemics: Resources on the 1918–1919 Influenza Epidemic in Canada,” *Unwritten Histories: The Unwritten Rules of History*, 15 April 2020, <http://www.unwrittenhistories.com/>, <viewed 18 May 2020>.
- 59 E.A. Heaman, *The Inglorious Arts of Peace: Exhibitions in Canadian Society during the Nineteenth Century* (Toronto: University of Toronto Press, 1999), 310.
- 60 Shirley Tillotson, *Give and Take: The Citizen-Taxpayer and the Rise of Canadian Democracy* (Vancouver: UBC Press, 2017).
- 61 E.A. Heaman, *A Short History of the State in Canada* (Toronto: University of Toronto Press, 2015), 145.
- 62 David Wootton, *The Invention of Science, and Power, Pleasure, and Profit: Insatiable Appetites from Machiavelli to Madison* (Cambridge: Belknap Press, 2018).
- 63 Sophia Rosenfeld, *Common Sense: A Political History* (Cambridge: Harvard University Press, 2014), 146.
- 64 Robin L. Einhorn, *Property Rules: Political Economy in Chicago, 1833–1872* (Chicago: University of Chicago Press, 1991).
- 65 On understanding why Caesar crossed the Rubicon, R.G. Collingwood, *The Idea of History* (Oxford: Oxford University Press, 1946), 213.
- 66 Karl Popper, *The Logic of Scientific Discovery* (London: Routledge, 1992 [1934]).

- 67 See for example Sophia Rosenfeld, *Democracy and Truth: A Short History* (Philadelphia: University of Pennsylvania Press, 2018).
- 68 For example, Jonathan Kay, “A Cult-Based Framework for Understanding Social-Justice Dogma,” *Quillette* (3 February 2020); Debra Soh, “In academia, censorship and conformity have become the norm,” *Globe and Mail* (28 November 2018); Margaret Wentz, “Who cares about inequality? Wonks,” *Globe and Mail* (3 May 2014).
- 69 E.A. Heaman, “Constructing Innocence: Representations of Sexual Violence in Upper Canada’s War of 1812,” *Journal of the Canadian Historical Association* 24, no. 2 (2014): 114–55.
- 70 Ron Chernow, *Alexander Hamilton* (New York: Penguin, 2004).
- 71 Jonathan Rose, *The Intellectual Life of the British Working Classes*, 2nd ed. (New Haven: Yale University Press, 2010).
- 72 Daniel Drezner, *The Ideas Industry: How Pessimists, Partisans, and Plutocrats are Transforming the Marketplace of Ideas* (Oxford: Oxford University Press, 2017), 112. See a longer discussion in E.A. Heaman and David Tough, “Introduction: Broadening the Tax Conversation,” in *Who Pays for Canada? Taxes and Fairness*, eds. Heaman and Tough (Kingston and Montreal: McGill-Queen’s University Press, 2020).
- 73 “About the Lidcombe Program,” Lidcombe Program, http://www.lidcombeprogram.org/?page_id=296, <viewed 13 August 2019>.
- 74 Walt Whitman, “Song of myself”; Ian Hacking, *Rewriting the Soul: Multiple Personality and the Sciences of Memory* (Princeton: Princeton University Press, 1995).
- 75 Ian Hacking, *Historical Ontology* (Cambridge: Harvard University Press, 2002), Chapter 6, “Making Up People.”