Journal of the Canadian Historical Association
Revue de la Société historique du Canada

States of Obligation and the Elusive Rural Citizen

Corinne Gaudin

Volume 27, Number 2, 2016

URI: https://id.erudit.org/iderudit/1040565ar
DOI: https://doi.org/10.7202/1040565ar

See table of contents

Publisher(s)

The Canadian Historical Association / La Société historique du Canada

ISSN

0847-4478 (print)
1712-6274 (digital)

Explore this journal

Cite this article

Gaudin, C. (2016). *States of Obligation* and the Elusive Rural Citizen. *Journal of the Canadian Historical Association / Revue de la Société historique du Canada*, *27*(2), 108–117. https://doi.org/10.7202/1040565ar

Article abstract

This essay opens the discussion of Yanni Kotsonis' States of Obligation *by exploring what implications the book's arguments about taxation and citizenship have for our understanding of fraught state-peasant relations in the late Imperial and Soviet periods. It argues that in addition to the technocratic, philosophical, and bureaucratic continuities that shaped the Russian/Soviet variant of European modernity, one could add a cultural and temporal conception of citizenship that rendered the peasant an ever elusive citizen.*

States of Obligation and the Elusive Rural Citizen

CORINNE GAUDIN

Abstract

This essay opens the discussion of Yanni Kotsonis' States of Obligation *by exploring what implications the book's arguments about taxation and citizenship have for our understanding of fraught state-peasant relations in the late Imperial and Soviet periods. It argues that in addition to the technocratic, philosophical, and bureaucratic continuities that shaped the Russian/Soviet variant of European modernity, one could add a cultural and temporal conception of citizenship that rendered the peasant an ever elusive citizen.*

Résumé

Cet essai entame la discussion sur States of Obligation *de Yanni Kotsonis, en explorant l'impact que ses arguments eu égard à la fiscalité et la citoyenneté ont sur notre compréhension des rapports complexes qu'entretient l'État avec la paysannerie à la fin de l'époque impériale et à l'ère soviétique. Il fait valoir qu'en sus des aspects technocratiques, philosophiques et bureaucratiques qui ont continué de façonner le passage de la Russie /l'État soviétique à la modernité européenne, on pourrait également évoquer une conception culturelle et temporelle de citoyenneté qui réduit le paysan en un citoyen éternellement insaisissable.*

The importance of *States of Obligation*'s object of study, the ostensibly austere subject of taxes, is pithily presented in the book's opening paragraph: taxes do not just reflect forms of rule and government; they "*are* forms of rule and government" that shape the categories of state, economy, and persons.[28] Accordingly, Yanni Kotsonis' ambitious, nuanced, and sophisticated work examines the evolution of Russian taxation from the 1860s through the early Soviet era in a way that illuminates the nature of continuities beyond the 1917 divide, showing how Imperial Russia's taxation practices contributed to shaping the Soviet state's conception of itself, its expansive claims on the person, and

its understanding of citizenship. In addition, Kotsonis analyzes his subject within the intellectual, institutional, and political history of Europe, tracing the circulation of ideas and techniques, and clearly seeing the emergence of Russia's modern state as a variant of European trajectories. But he also accounts for contingency, explaining Russia's specificity and why it developed an exceptionally violent, all-obligations form of modern citizenship. My comments here will focus on rural Russia. Even if Russia's villagers, never quite citizens but always 'peasants,' are not the subject of the book, they are at the centre the book's argument about modernity, citizenship, continuity, and Russia's specificity.

Several of the book's findings that have important implications for our understanding of Imperial and early Soviet history are bound to surprise even historians of Russia, prone as we are to see the late Imperial state in light its many limitations. The first is the extent to which state revenue by 1913 had come to rely on the urban commercial sector, and how quickly this happened. It took but a few decades for the government to locate and document urban wealth and transactions in order to assess taxes according to ability to pay. The Ministry of Finance's explicitly pedagogical determination to circumvent legal estates and their concomitant local intermediary institutions to mobilize people as citizens on the basis of universal fiscal obligation was perhaps one of the very few consistent policies of the post-Emancipation era. The fact that this "urban system of discipline, individuation, and inescapability" was accomplished with remarkably few functionaries — albeit highly educated, well-paid, and dedicated — calls into question the utility of the concept "under-government" (too few bureaucrats for such a large territory) invoked to explain the imperial government's failures in other policy areas, ranging from policing and justice to agrarian reform.[29]

The other surprise is the extent of the even more spectacular failure of the Ministry of Finance to tax the countryside. Within a short three decades, peasant direct taxes plummeted from 70 percent of all direct taxes to 13 percent by 1913, or to a mere one percent of state revenue. The long-standing debate over whether peasant arrears reflected resistance or impoverishment may be

over. Neither characterisation fully accounts for the state's inability to tax the countryside: what we see is a blind state, unable to know what individual rural households could reasonably afford, and whose only recourse was either to forgive arrears (making non-payment a rational choice) or to violently "kick in the shed door," as Kotsonis puts it. The peasant, who had not been statistically abstracted into comparable and measurable things and money, could only be reached as a physical person (through corporal punishment in the nineteenth century, seizure of presumed grain surpluses during World War I, requisitions during the Civil War, and later forced collectivisation). It was the combination of weak information with modern state ambitions that determined the increasingly deadly turn to violence.

What the book explains brilliantly is how and why Bolshevik solutions to the lack of information about rural households were rooted in pre-revolutionary thinking about taxes and citizenship. While this is hardly the first book to trace the roots of Soviet modernity to pre-revolutionary Russia, it is one of the most convincing effort so far because of its methodological rigour.[30] Many continuity arguments have relied on analogy, typology, or functionalism; Kotsonis goes one step further by uncovering the precise mechanisms by which political ideals, intellectual traditions, and administrative processes could survive the maelstrom of revolution. The very same people worked in and even led the Commissariat of Finance, drawing on a body of ideas developed in Europe-wide debate over the previous decades, often applying the same taxes and rates, all in the service of state managed development that had been partially stymied in an earlier context.[31] The "inherited fiscal experts" shared with the Bolsheviks an intellectual propensity to see the state as a locus of integration. It is no surprise then that similar solutions were devised in spite of radically different political contexts. While we tend to think of War Communism, for example, as a panic induced ideological leap of faith (and that is how I teach it), here we discover that it was also an accountant's fantasy. This approach gets beyond the unsatisfactory treatment of Bolsheviks and the Soviet State as independent variables. As Kotsonis puts it: "The

Bolsheviks who set out to destroy the old regime were its most lasting legacy."[32] What the book does is to explain why the new Bolshevik government improvised the particular solutions that it promoted.

This explanatory framework that emphasizes the role of experts does raise some further questions about the village, and why the Soviet state came to inflict upon peasants unprecedented levels of violence. *States of Obligation* does not set out to fully explain why the village was so impenetrable. Yet, it does imply that it was so when it insists on the persistence of "two Russias," one urban, individualized, taxed by informed assessment, the other rural, collective, and blindly taxed by crudely estimated apportioning. The assumption of two incompatible Russias also suffused contemporaries' thinking and analyses of the countryside, both in the post-Emancipation period and after the Revolution, most famously in 1928 when Stalin deplored that the USSR was "resting on two different foundations."[33] I would argue that this characterisation, perhaps even more than lack of qualified administrators, lack of cadastres, and a village unwillingness to be counted, perpetuated rural opacity. Recent work on provincial Russia has revealed rural regions less isolated, more integrated into market networks, more monetized, and — as Catherine Evtukhov's work suggests — more knowable than perhaps the Ministry of Finance realized.[34] In fact, Kotsonis' earlier work shows that even the Ministry of Finance hesitated in its drive to individuate peasants, most notably on the question of whether land could be mortgaged.[35]

Rural opacity in the early Soviet era was of a different order: it is stunning that not *one* of ten million household income questionnaires printed in 1918 was ever returned. I have never seen anything comparable in the Imperial period — forms might have been sent back incomplete, with the wrong information, illegible, and in insufficient numbers, but never were they *completely* ignored. It cannot be due just to illiteracy (not new), or to resistance (never universal). I would surmise that this is the reflection of a whole new level of breakdown of state capacity to render its vast rural territories legible.

The point here it that outside of the rather exceptional period of Civil War, officials' assumptions about peasants may have led them to miss counting opportunities. For instance, the redemption payments peasants had to pay for land received at Emancipation were never individualized. Kotsonis describes how the Ministry of Finance treated tax and redemption receipts as a lump sum, assigning different taxes in priority order with redemption on the bottom (which is why we should not read too much into official statistics about redemption arrears). Yet, we do have some evidence that peasants did not see redemption as just another apportioned tax. During the 1906–17 Stolypin agrarian reforms that sought to transform communal land ownership into household property, householders frequently cited redemption payments as grounds to keep, gain, sell, or title land. Even if authorities recorded payments only for the commune, individual households did keep track of individual contributions. Here, it was the Ministry of Finance's own procedures that had rendered redemption payments impermeable to individuation. The second example is the land tax introduced in the 1870s, originally intended to reflect land values, but that was imposed on communes as a lump sum and then apportioned within the village "on simple division" so that it became a disguised poll tax. In fact, it was the law that required land repartitions, and thus the attendant land tax, to apply equal criteria (number of eaters, workers, etc). In practice, land repartitions often did take land value into rough account, and sometimes even subsidiary non-agricultural income. None of these illegal adjustments made it into the documentary record, except by mistake. The state itself (here the Ministry of Internal Affairs responsible for rural administration) perpetuated its own (the Ministry of Finance's) blindness. Kotsonis does recognize that "[i]t was the laws that were awful."[36] Just how awful they were, in light of the Finance Ministry's professed goal of integrating peasants as individuals into the state, probably cannot be emphasized enough.

This example of ministries working at cross-purposes prompted me to wonder how Kotsonis' state fit with the other bureaucratic pillar of the Imperial state, namely the powerful

Ministry of Internal Affairs (MVD) that so effectively kept tax inspectors out of the village. We do, after all, have a tendency to see a state through the lens of the institution that produces the regulations and documents of the thing we study, with the attendant danger of making the state more monolithic than it really was. The Ministry of Finance was the most consistently technocratic, reformist, explicitly modernizing of ministries, and my first thought was that it was misleading to use it as a stand-in for the state as a whole. Bureaucratic in-fighting ensured that the Ministry of Finance's vision of universal fiscal citizenship could never break through the resistance of the Ministry of Internal Affair's attachment to legal estates (*sosloviia*) and especially its vision of the peasantry as a special group (childlike, in need of paternal tutelage, unready to face unprotected the ruthless logic of market relations). Given that a mere 1,511 tax inspectors by 1911 had managed to capture urban Russia in an efficient information net, one can wonder what 2,300 new rural tax inspectors might have done in place of the 2,300 Ministry of Internal Affair's land captains introduced in the countryside in 1889 with broad tutelary and paternal oversight powers.

But bringing the Ministry of Internal Affairs back into Kotsonis' analysis might actually enrich the story. First, it seems likely that the MVD's recurrent defence of legal estate and tutelage made fiscal policy one of the only means (with military service) to spread and individuate obligations, giving fiscal policy even greater importance for Russia than it might otherwise have had. In other words, is it possible that one particularity of Russia is that fiscal obligation came to bear the brunt of the effort of building citizenship?

Second, the Russian government's evolving understanding of citizenship was perhaps one of the key things that in fact bound the Ministries of Internal Affairs and of Finance as one state. One of the most thought-provoking parts of Kotsonis' argument is his understanding of citizenship as all obligation / no rights.[37] Citizenship here is about the deliberate top-down state effort to identify and capture individuals (through information), and integrate them (through obligation) into the state. But how

did Russia's officials recognize who was ready to be integrated as a citizen? When French revolutionaries distinguished between citizens with political rights and those without (*citoyen actif / citoyen passif*), the criteria were tax and property — things and money. This allowed the state to reach the individual without touching the person. When Russian officials argued about citizenship, they not only used the rather neutral term *grazhdanin* (a member of a state or community), but spoke of *grazhdanstvennost'* (citizen-ness). *Grazhdanstvennost'*, according to the authoritative nineteenth-century Russian dictionary, is "the understanding and level of education necessary for the establishment of civil society."[38] This cultural concept of citizenship was temporal, normative, and assimilationist. Some individuals had reached a level development commensurate with citizenship, others — entire groups such as peasants or certain national minorities — were temporarily excluded by the particularities of their way of life (*byt'*). Such anthropological understanding of citizenship gave considerable power to state experts to determine whether the appropriate level had been reached. In short, maybe the positions of the often clashing ministries did not represent opposing visions of the State; both agreed that it was a locus of unity and integration. Instead, the arguments appear to have been over timelines: how far had certain groups come, and how fast should the state push to get them there.

As Kotsonis shows, the temporal understanding of citizenship directly fed the emphasis of obligations over rights. In the income tax debate that took place in the context of political crisis (1905 revolution, World War I), policy makers simply turned the arguments of separate, unready, peasants on its head: now the transition had to be accelerated. Payers had to be "conscripted" and "enlisted" — words with clear analogies to military service. Even women were to be given "the right to participate in taxation" as individuals precisely because they were deemed unready for full civic participation.[39] Income tax was explicitly conceived as educational, an instrument to overcome cultural backwardness and social fragmentation. For peasants, the education process could only be violent: because they had been left aside during

the decades of distant taxation (taxes on things and money) that had created the information net necessary for income taxes, they could only be reached blindly and through brute force.

The temporal understanding of citizenship — not only its emphasis on obligations over rights — made it a comfortable fit with Bolshevik visions of revolutionary state building. This is what Kotsonis' analysis suggests when he shows how reused techniques and ideas on governance took on new meaning in the Soviet context. If a temporal understanding of citizenship was implied in Imperial Russia, it was central to the emerging Soviet conception of State that left the citizen with "nowhere to go" — the phrase from Lenin's 1917 *State and Revolution* that Kotsonis cites as emblematic. Kotsonis' illuminating analysis of this work points out the paradoxical reification of the State as the incarnation of society, economy, and people resulting from a telescoping of the stages of "dictatorship of the proletariat," with the later "withering away of the state" that would emerge only with the classless society.[40] In practice, argues Kotsonis, the Soviet state almost immediately transcended class (and thus a proletarian state separate from society) to become "a universal membership organisation."[41] Since the population was the state, and the state the collective will of all, there could be no notion of a "right to be left alone." "Power became participatory without becoming consensual," concludes Kotsonis. This non-consensual participatory state, marked by extraordinary hubris about the ability of the state (and fiscal instruments) to remake new citizens, and in a hurry to do so, had emerged from an "amalgam of new Marxism and an old statism."[42]

Finally, temporality might also illuminate some developments related to welfare, a topic that Kotsonis does not address. Given the importance of welfare in theories about the emergence of the modern state, could considering the spending side of taxation add anything to our understanding of the Russian and early Soviet states? Soviet citizenship did entail a certain conception of rights — the only meaningful ones relating to material welfare (free education, support in old age, health care).[43] Yet peasants — outside the urban, industrialized economy — had limited access to these rights. Even after collectivisation, collective farm

workers, henceforth forcibly corralled into a citizenship of obligation, were nevertheless partial citizens, without passports and most welfare rights. In short, peasants were not *yet* citizens (they were not the engaged, active, happy citizens of a State of the people). Here again, temporality seems central. If we return to the pre-revolutionary period, then welfare is also potentially part of the story. State aid to soldiers' wives, as well as growing calls that soldiers be rewarded with land after the war, point to another avenue for the state to know and integrate the rural inhabitant. During the Stolypin agrarian reforms, it was the authorities who ignored peasant protests against the perpetuation of communal welfare: peasants argued that since the state had given fellow villagers the right to sell off their land and impoverish themselves, then it should shoulder the obligation of support. If the state was so assiduously working to break down communal institutions to gain access to the individual household, why did it ignore the welfare side?[44]

It might seem churlish of me to introduce extra complexity into what is already a complex, nuanced, and extraordinarily rewarding work. But this book's most impressive achievement is precisely its ability to stimulate historians across any number of fields to rethink how ostensibly unrelated developments fit together. *States of Obligation* draws into its analysis a wide array topics: in addition to the obvious issues of taxation, economy, and the state, this is a book that also nuances James Scott's influential concept of "high modernity."[45] It addresses the paradoxes underlying the emergence of concepts of the private sphere, the influence of nineteenth-century philosophy on modern governance (including Soviet functionaries), the emergence of the economy as an object of study and intervention, and how taxes and the statistics they generated shaped the ways Russians debated alcohol abuse and temperance (turning rather unremarkable consumption rates into a mass problem). Even Soviet aesthetics has a place in the analysis. This book is a *tour de force* that will have a deservedly very long shelf life.

***

CORINNE GAUDIN is associate professor at the University of Ottawa. Her work focuses on the history of rural Russia in the nineteenth and early twentieth centuries. She is the author of *Ruling Peasants. Village and State in Late Imperial Russia* (Northern Illinois University Press, 2007), and is currently working on early Soviet legal practices.

CORINNE GAUDIN est professeure agrégée à l'Université d'Ottawa. Ses travaux portent sur l'histoire de la Russie rurale au XIXe siècle et au début du XXe siècle. Auteure de *Ruling Peasants. Village and State in Late Imperial Russia* (Northern Illinois University Press, 2007), elle se penche maintenant sur les pratiques juridiques à l'aube de l'époque soviétique.