

## Canadians Can Be Unruly, See For Yourself

**Author :** Kim Brooks

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Shirley Tillotson, [Give and Take: The Citizen-Taxpayer and the Rise of Canadian Democracy](#) (2017).

Some of my favourite tax scholarship steps outside technical detail and speaks to how tax systems promote or are informed by higher-order values. So, I welcome Shirley Tillotson's magnificent and richly researched new book on the era between the enactment of Canada's federal income tax law in 1917 and its heady 1960s reform period, which saw taxpayer-citizens actively debating the contours of democracy through the vehicle of tax reform. At its heart, the book is about what we can learn about democracy from our engagement with taxation and how our democracy can be enhanced when we find ourselves talking about taxes over coffee.

A historian could learn a lot about tax history from reading iterative drafts of legislation, department of finance notes, house of commons debates, and parliamentary committee reports: indeed, some have. Tillotson doesn't take those as her starting place. Instead, she is interested in how "real people" engage with the tax system and its reform. For her book, she culled through thousands of letters between taxpayers and tax authorities. The letters were mined from the records of the Department of Finance and the Department of National Revenue, in the papers of prime ministers, finance ministers, opposition leaders, and tax officials.

She displaces the myth that tax rage or revolt are new phenomenon. Her work documents a range of complaints about the tax system and proposed reforms over 50 years; yet, there was change in that period. No one could contest that what started as a perhaps more modest (and elite-focused) project had become a mass tax. Perhaps her work offers us hope that in the face of resistance and complaint there is the potential for dialogue, adjustment, compromise, and ultimately, transformation.

Tillotson is a beautiful writer, and often funny, a pleasant surprise. And so, her work is worth reading in its entirety for pleasure alone. Nevertheless, as a teaser for a largely American Jotwell readership, she also draws out some of the American tax story. For example, before the Second World War, Canada relied more heavily on regressive taxes than the United States, and was appealing to wealthy Americans seeking to reduce their government contributions. Although Americans adopted a marital income splitting approach to tax unit, Canada resisted (despite some strong advocacy to follow suit). Canada has lacked the constitutional-style tax resisters often found in the US, although Tillotson's book certainly documents the stropiness of the Canadian public when it comes to tax policy and tax reform. Hence the unruly title of this Jot.

Let me end with a brief aside. One of the things I appreciate in the work of others is their willingness to engage with scholarly colleagues and to acknowledge the contributions of others. Tillotson has worked closely over the years with a Canadian colleague, Elsbeth Heaman. (Heaman also published a tax history book in 2017 – [Tax, Order, and Good Government: A New Political History of Canada, 1867 – 1917](#) (2017)). Tillotson gracefully and regularly acknowledges — both in this work, but also in her interviews and media work on it — the joy and value of having had a thoughtful collaborator in the pursuit of Canadian tax history.

Tillotson's book is a fine contribution to tax and social history. If you are an American wondering how tax dialogue works in the big piece of land to the North, it's well worth your time.

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