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SHELDON D. POLLACK. *War, Revenue, and State Building: Financing the Development of the American State* (Ithaca, NY: Cornell University Press, 2009). 328 pp. \$ 69.95 (cloth); \$ 24.95 (paper).

Reviewed by: AJAY K. MEHROTRA

Scholars have long been interested in exploring the historical links between war making and state building. Indeed, throughout history the two events have frequently gone hand in hand. As the historical sociologist Charles Tilly has aptly noted, "States make war and wars make states." For the most part, however, the academic literature on warfare and state formation has been rather Euro-centric. The canonical works of historical social scientists like Charles Tilly, Michael Mann, and others have focused mainly on how wars and conflicts have been the key transformative events in the rise of the modern, western European nation-state. In more recent years, scholars have focused greater attention not only on other parts of the world, but on the specific casual mechanisms that link wars to political development, notably the varied processes of raising the revenue necessary to wage wars.

Sheldon D. Pollack's new book, *War, Revenue, and State Building: Financing the Development of the American State*, is the latest addition to a growing literature that investigates how the process of revenue extraction that accompanied wars shaped American political development. Pollack's main aim is less to provide a new scholarly reinterpretation of the rise of the American fiscal-military state than it is to offer an accessible synthesis of the existing literature on war making, revenue extraction, and American political development. As he explains (p. 6), the central goal of the book is to "elucidate the linkages between the sources of public revenue available to the American state at specific junctures of its history, the revenue strategies pursued by its political leaders in response to these factors, and the consequential impact of the revenue strategies on the development of the American state."

Yet, Pollack's book does much more than that. Through his prodigious research in the vast secondary sources on state-formation and American history, Pollack places the American experience in a broader theoretical and comparative perspective. Early chapters of the book concisely summarize the work of social theorists and historians of early modern Europe who have provided generations of scholars with a model of how weak principalities have developed into complex political organizations through the crucible of war and revenue extraction. In his more specific historical analysis of the United States, Pollack builds on recent studies to argue that the peculiar timing of events in America set it on a unique historical path. On the continent, "democracy took root *after* strong central states had already emerged." By contrast, "representative institutions and democratic mores were already firmly established in America *before* the central state developed" (p. 17, emphasis in the original). Consequently, Pollack contends (p. 18), "this different sequencing of events in America (i.e., democracy preceding state development) resulted in a very different kind of state--one that is internally weak (i.e., in exerting its powers within its territories) even as it is externally strong (*vis-à-vis* other states)."

With this comparative and theoretical perspective, Pollack illustrates just how weak the central state may have been during formative periods of American development! For example, in his chapter on the Early Republic and the Articles of Confederation, Pollack wryly notes (p. 156) how the failure of the early Confederacy's requisition system meant that even "the medieval princes of 12th century Europe were better equipped to raise revenue for their armies than was the debt-ridden Congress of the Confederacy of the United States of America." Likewise, in his investigation of the Civil War, Pollack highlights the similarities between 18th century England and the North in the way that they both sustained a huge military apparatus by taxing a thriving commercial economy.

But if Pollack's use of a broad comparative and theoretical framework is one of the book's strengths, it is also at times a limitation. The reliance on an ideal-typical definition of the nation-state and a focus on the development of centralized political power in Europe over the course of millennia occasionally obscures as much as it enlightens. Defining

a "strong" state as one that has a large military complex and a centralized bureaucratic administration is merely one way to envision the exercise of political power. Though this definition has informed a tremendous amount of scholarship, American historians have recently challenged this notion by showing how political power has been more dispersed, yet equally powerful, throughout the development of the American state. To his credit, Pollack does not ignore this new revisionist literature, but rather than engage these findings directly, he seems content to rely on a conventional narrative about the emergence of centralized American state capacities.

Similarly, using the European "fiscal-military" state as a model to measure American political development, as Pollack does, appears to provide an overly deterministic view of historical change. Although Pollack in his early chapters acknowledges the importance of attending to particular social, economic, and political contexts, his historical tale frequently seems to follow a functionalist route that leaves little room for historical contingency. While we are reminded of the financing options that American leaders confronted during critical wars, the ultimate decisions appear preordained by the sheer demand for wartime revenue. Much of the complex and contested nature of American wartime tax policy becomes subordinated to a traditional story about how political elites turn to the most effective forms of revenue extraction to wage wars, and subsequently to provide social-welfare benefits. With the evolution of the modern European nation-state as the backdrop, the American fiscal state simply becomes another political species in the Darwinian process of natural selection.

Despite these drawbacks, Pollack has written a useful account of the dynamic interaction between wars, taxation, and state building. Although experts in American political and fiscal history may not find much that is new in the study, Pollack's clear and succinct writing and the ambitious scale and scope of his investigation will surely make this book a solid contribution to scholarship and an ideal monograph for course adoption.

*Indiana University-Bloomington*