systematic way since 1944 by class of origin and by elite policy at the time of a cohort's arrival at adulthood.

Ethnographic detail from the field studies complements the theoretical and empirical work. The authors show, for example, how the "square house" serves as a symbol of success for the agricultural entrepreneurs. These houses become a tangible sign of the possibilities of the second hierarchy in rural Hungary.

For all of its virtues, the book is not well organized. This is a pity since it should have many readers. The authors would have been well advised to include an introductory chapter for nonspecialists on the structure of rural society in Hungary, both pre- and post-1944. Although the statistical analyses are elegantly designed, the discussion of the analyses sometimes slips into an unappealing "techspeak" and at other times into the eccentricity of a presentation of a sort of horse race among variables. Many of the tables could have been reserved for an appendix.

But it is the excellence of the book that should be emphasized. It is a measure of the book's power that it not only tells us about socialist entrepreneurs but also provides an interesting looking glass for reflections on the origins of agricultural capitalism in the West and even on the current class structures of Western societies.

It is worth mentioning that Szelenyi concludes with a brief, thought-provoking reconsideration of his book with George Konrad on intellectuals in socialist societies. With the rise of the second economy, intellectuals are, in Szelenyi's view, apparently now stalled on their road to class power. Indeed, Szelenyi looks forward not to rule by reforming intellectuals but to contention between the leaders of the command economy and leaders of the emerging market economy, with some increasing freedom and opportunity for those who can play one kind of master off against the other. And so a book that begins with the (qualified) celebration of entrepreneurship ends with the discovery of another venerable Western theme—the virtues of plural centers of power.


John Markoff
University of Pittsburgh

Despite the frequency with which social scientists claim to be studying "the state" these days, taxation remains remarkably understudied. The distribution of resources by governments in the form of welfare has been the subject of a great deal of research, the extraction of resources much less so. Yet taxation systems impinge on many of the same issues: the development of governing structures, class relations, conceptions of citizenship, the interaction of governors and governed. Gabriel Ardant's
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typical work has stood for some time in splendid isolation. (Are tax codes drearier to read through than welfare statutes?)

In the past few years, there are some indications of discovery of this vital but unknown territory, and Margaret Levi's *Of Rule and Revenue* is part of this new interest. This study has a central thesis, argued through an examination of case studies as far removed in time as the tax farming of the Roman Republic and the income tax of 20th-century Australia, but it also presents itself more generally as an advertisement for the models of rational choice the author favors. Levi asks us to consider rulers who “are predatory in that they try to extract as much revenue as they can from the population” (p. 3). Her revenue-maximizing rulers must deal with the costs of enforcing and monitoring compliance. The ruler uses agents who may cheat or shirk. Taxpayers may be more willing to pay if they feel they are contributing to a public good but are always leery of being suckers who bear the costs that others evade.

Levi explores taxation as a problem of collective action. Taxation systems appear as continuously renegotiated deals between rulers, agents, and taxpayers. One critical variable is the relative bargaining power of actors: a feudal lord with a private army and an impregnable castle is hard to collect from. A second is the cost of measurement. If the economy does not make much use of money, the central bureaucracy does not reach below county-size units, and the peasants cannot fill out forms (but can hide their pigs), an income tax is not to be expected. A third element is the ruler's time orientation: those with long time horizons favor tax practices that will not kill the goose that lays the golden egg, but those under pressure (usually the military) try to take what they can get today.

Perhaps the most inventive concept Levi deploys is “quasi-voluntary compliance.” Some citizens may be willing to pay (“voluntarily”) for what they see as a service of the ruler, but only so long as all pay since the spectacle of free riders makes volunteers feel like fools. To obtain the willing assent of some, then, the state coerces others.

The case studies show that it is possible to employ this conceptual apparatus to reveal interesting things about differences among and changes within systems of taxation. By virtue of its conceptual clarity, this book is likely to influence the terms of discourse of future research. I would like, therefore, to comment on some of the limits of this discourse.

Levi sees ideological commitment as a motivation to comply or avoid. Lying “outside the model of rational choice,” as she puts it, such a “non-rational, irrational, or imperfectly rational” (p. 50) element is treated as exogenous to her model. Ideational matters, however, seem part and parcel of her own central concepts. Free riders, for example, play a critical role in her analysis. But the identification and even the existence of free riders may be contested terrain. Who is supposed to pay, what is regarded as a benefit, and what is regarded as payment are questions that may be differentially perceived, subject to conflicting judgments, and fought over by propagandists. If nobles are exempt from payment, have
they filled their public duties by contributing to war? If a church does not pay property taxes, is the state failing in its duties to compel payment, or is it fulfilling its duties to support the religious grounding of social life? Levi's stimulating book leaves such issues for someone else and takes as given such a sentiment as "all should pay": the problem is that "all" and "pay" are subject to social definition and redefinition. Levi shows that the economist's tool kit needs to be modified in the direction of greater realism by introducing political considerations. In this case it strikes me that attention to political culture is an essential direction for still greater realism. I hope that Levi's work triggers discussion of the boundaries of her models rather than merely inspires the probably inevitable applications to other cases.


John Markoff
University of Pittsburgh

William Brustein's work deals with the problem of regional continuities in political allegiance, an important topic for historical sociology as well as a classic theme of French history. Since his argument in The Social Origins of Political Regionalism on the roots of the distinctive political colorations of western and Mediterranean France differs from some recent lines of argument, it should excite much interest. One of the most noteworthy interpretations of western conservatism, for example, has it that the conflict of the 1790s was so intense that communities that divided then have remained divided; in short, much of western France was frozen into a tradition of supporting the political Right. As for the Mediterranean south, it is currently argued that political conflicts around the middle of the 19th century locked many localities into a sort of reflexive leftism.

Brustein is skeptical of explanations grounded in regional political cultures. He contends that persistence of voting patterns can be explained by enduring constellations of material interests that support Right or Left allegiances. The varying social structures of the countryside led cultivators in different regions to understand their interests differently. Western France, with its high levels of tenancy, dispersed settlements, isolation from the towns, and politically active class of well-off landholders, was a setting in which a stratum of patrons controlled the resources vital to a dependent rural clientele. This clientele could see that its interests were bound up with the local upper strata and voted for the Right even when the secret ballot freed them from elite coercion. Contrasting models of the structure of peasant interest explain the political choices of other regions.
This is a documentation subpage for Template:User contrib. It contains usage information, categories and other content that is not part of the original template page. This template uses Lua: Module:User contrib. The value for projsite is the domain name of the project, minus .org. For example |project=Wikimedia Commons|projsite=commons.wikimedia yields "contributions to Wikimedia Commons" and a link to commons stats. May be used in combination with |lang=, for example |lang=French|project=Wiktionary|projsite=fr.wiktionary yields "contributions to the French Wiktionary" and a link to stats for that project. |{{User contrib|N|deleted=X}}: adds the string "over X of which were to pages that are now deleted". Of Rule and Revenue has ambitions at three levels. First, predation is offered as a candidate for the theory of the state. Second, Levi believes this theory applies to all states at all times. Thus Pitt devoted his energy to reorganizing government rather than maximizing immediate revenues. Now, if one wanted to explain a high level of extraction by Pitt, one could point to the threat of war with Napoleonic France necessitating a high rate of discount on his part. With enough preinterpretation of evidence, the theory cannot lose. Contributor groups may name primary authors, editors, sponsors, translators, illustrators, etc. The members of the group are contributors who worked individually, not as a group. The @content-type attribute should be used to name the type of contributor, authors, editors, translators, etc. The should not be confused with the element , in which individuals are not named as contributors because the contribution was made by the group as a whole, for example, a report which has a laboratory or department as the official author. Attributes. content-type Type of Content.