

exemple d'une « violence partisane [où] ne sont pas considérés comme interlocuteurs légitimes les opposants politiques » (54). Ces dynamiques de rejet contribuent, selon Dufour, à instrumentaliser et à accentuer la polarisation autour d'enjeux tels que « l'avortement, la guerre, le droit des minorités sexuelles, la régulation des pratiques religieuses ou encore la transformation culturelle des sociétés » (58), et ce bien que ces clivages soient consubstantiels à la vie démocratique.

Finalement, ce court essai invite surtout à poursuivre les réflexions autour de la thématique du populisme. Plutôt que d'en venir à établir une série de généralisations, l'auteur ouvre de nombreux questionnements sur lesquels les chercheurs pourront se pencher dans le futur. L'une des contributions manifestes du livre de Dufour repose en effet sur les efforts de conceptualisation auxquels il nous convie. On pourra ainsi recourir à cet ouvrage afin de mieux cerner les contours et les dynamiques de structuration du populisme de droite. Très bien nourri sur le plan analytique ainsi que du point de vue des données empiriques mobilisées, *Entre peuple et élite, le populisme de droite* constitue un bon point d'entrée pour mieux comprendre les débats et travaux entourant les droites radicales et extrêmes. En revanche, l'essai aurait gagné à distinguer dans ses pages introductives sur les populismes de droite, des éléments de définition sur les populismes de gauche pour notamment approfondir le cadrage conceptuel entourant le thème des élites, celui-ci pouvant varier en fonction des imaginaires convoqués à gauche comme à droite. De la même manière, les nuances lexicales entre droites radicales et extrêmes gagneraient à être affinées dans cet effort de conceptualisation du populisme à droite.

A Sales Tax for Alberta: Why and How

Robert L. Ascah, ed., Athabasca: Athabasca University Press, 2022, pp. 240

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Uniting a talented cast of authors from across the political spectrum, this volume makes a compelling argument in favour of a sales tax for Alberta. Edited by political scientist and economics professor Bob Ascah, the book encompasses the last seven decades, revealing how each boom-and-bust cycle has presented the Alberta government with an opportunity to reform its fiscal framework to become less reliant on volatile resource revenues.

Policy makers have long promised to pull Alberta off the natural-resource-revenue roller coaster. As Ascah puts it, premier after premier has recognized the perils of relying on the “oil and gas fairy” to deliver balanced budgets (4). Yet these leaders have also felt the public pressure to maintain the quality public services and low taxes to which Albertans have become accustomed. The resulting dilemma forms the foundation of the book: provincial governments feel compelled to spend more and more without raising taxes.

This leaves the province in a conundrum, which is spelled out in part 2 of the book: Alberta remains over-reliant on volatile sources of revenue, including resource royalties and the personal and corporate income taxes that are tied closely to the fortunes of the oil and gas industry. While by no means a silver-bullet solution, shifting the province toward a provincial sales tax (PST) would help smooth out these peaks and valleys, allowing the government to budget more effectively over the medium and long term. By reducing the government's dependence on oil and gas revenues, a sales tax could also provide a firmer fiscal and political foundation for investing in clean energy and the transition away from fossil fuels.

The strong case for a PST does not make it inevitable, however. The authors explain the politics of PST resistance. On the left, opponents cast the tax as regressive, hitting low-income Albertans disproportionately. On the right, critics view adopting the PST as an acknowledgment that a bigger government can be trusted with handling more revenue. For these and other reasons, the PST has become known as the “political suicide tax” in Alberta (Thomson, chap. 2). Leaders and ministers who dare raise the topic are cast as extreme—outside the mainstream political culture—by the media, the conservative establishment, corporate elites, grassroots libertarians and the general public. The PST remains the forbidden fruit, or third rail, of Alberta politics: approach it at your peril.

While the book’s arguments for why Alberta should adopt a PST are convincing, as are the explanations for why resistance remains strong, the contributors’ proposed pathways to establishing a PST in Alberta are unfortunately well worn.

In the penultimate chapter, Ascah recommends establishing a research-based commission of inquiry into renovating Alberta’s fiscal framework, followed by public education and engagement and a final report to government. The commission would explore topics beyond the PST, including the carbon tax and Heritage Fund, to determine the best mix of taxing, spending and saving. The history of this issue, however, suggests that inquiry-based approaches rely on the false premise that voters can be persuaded through rational debate: that the logical benefits of a PST need only be publicized to gain traction. As the authors themselves point out, this is not the case. The commission Ascah suggests sounds very familiar to the handful of similar ventures in decades past that were quickly shelved once the boom-and-bust cycle restarted.

In this sense, the book leaves two important questions unanswered: How do reformers place the PST on the public agenda in the first place? And how do they secure enough popular support to win a province-wide referendum (a legal requirement under the Alberta Taxpayer Protection Act)?

Achieving this would require either a monumental shift in Alberta’s underlying value system or the recasting of the PST as being aligned with the existing political culture. The former approach is more arduous. As Ascah notes (chap. 10), to win—or even hold—a PST referendum would require leaders who are publicly committed to the principle that government is a positive force in society and the economy. Transforming Alberta into a pro-government society that welcomes new taxes is unlikely to happen overnight, but steps can be taken to increase confidence and trust in public institutions. Glassford (chap. 8) recommends strict, legislated rules for how PST revenues can be spent, for example. Although this suggestion mirrors earlier, ill-fated balanced-budget laws, the premise that the government should publicly account for new revenues and tie them to specific objectives is a sound one.

More promisingly, many authors in this volume support reframing the “Alberta Advantage” to capture the province’s economic, social and economic potential. This reframing would mean a reinvigoration of discussions about the “common good” and the value of the state in helping to achieve it. Peter Lougheed’s transformation of Alberta political culture in the 1970s provides guideposts for this sort of approach.

In this way, the book’s lessons travel beyond Alberta. The authors force us to confront the challenges involved in promoting government action in the age of neoliberalism and populism. Selling the public on new taxes is difficult anywhere these days. This volume establishes the contradictory reality that while Alberta is most in need of a new form of revenue such as a PST, it remains the most hostile to it. Overcoming this resistance is a vexing challenge left to the political science community. This book provides a solid foundation for that inquiry.