

Give and Take: The Citizen-Taxpayer and the Rise of Canadian Democracy
Shirley Tillotson, Vancouver: UBC Press, 2017, pp. 448

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Shirley Tillotson's *Given and Take: The Citizen-Taxpayer and the Rise of Canadian Democracy* is a distinct and interesting contribution to the history of taxation, particularly the taxation of personal income in Canada. Unlike other historically important contributions, such as J. Harvey Perry's *Fiscal History of Canada* (1989) and Irwin Gillespie's *Tax, Borrow and Spend* (1991), Tillotson's study focuses on the relationship between the tax state and its citizens, drawing heavily on the correspondence archives of federal ministers of finance and their senior officials, along with more public sources such as budget speeches, newspaper reports and House of Commons debates.

Give and Take explores the evolution of Canadian tax discourse from Sir Thomas White's introduction of the federal Income War Tax Act in 1917, which provided fiscal ballast for the financing of Canada's immense debt incurred to fight the First World War, and the Carter-Benson tax reforms of 1967–1971, which restructured the income tax system into roughly its present form. It investigates the evolving social and cultural contexts that shaped the attitudes of Canadians toward taxes during this period, and the similarities—and, more often, differences—in cultural norms and related vocabularies between and among politicians, tax administrators and varied tax publics.

It also addresses the evolution of income tax rates, exemptions and lacunae—both sequentially and thematically. The author plumbs largely forgotten debates over federal–provincial tax competition, the substantial differences in provincial tax structures and cultures, and the evolving nature of relations between personal taxation, the character of citizenship and democracy itself. The book notes the contrast between the social norms associated with paying taxes as a contribution to society and the popular attitudes and social forces that have sought to restrain the reach and intrusiveness of the state in the personal lives of citizens. It also explores evolving cultures of tax administration and enforcement: their effects, great and small, on the lives of citizens; and the varied rhetoric of tax resistance, whether from ordinary citizens, those then on the relative margins of society—including indigenous peoples and racial minorities—or the relatively privileged.

The greatest strength of Tillotson's study is its engagement with the diversity of Canadian tax discourse, of the interested publics involved in that discourse and the implications of these debates for the ways in which successive ministers of finance sought to maintain or enhance the legitimacy and, sometimes, responsiveness of the tax system to different groups of Canadians. Throughout the book, Tillotson attempts to link both public and private discourses on taxation to two core ideas: democracy as engaged citizenship, whether in holding governments to account or challenging them to justify their policies in relation to varied concepts of the public good, and “the promise of democracy, that all people would be heard and well-served by the state” (276). In both cases, she provides ample evidence of the politics of taxation as a process of “give and take.”

Tillotson notes the growing tensions between the tax theories and concepts of public good that accompanied the growing influence of social scientists on government policies between the Second World War and the tax reform debates of the 1960s, as well as the expectations and outlooks of large elements of the voting public. She is far more sympathetic to the former than the latter, particularly when framed in the contexts of what she calls “conservative

populism,” which remains today as multihued a phenomenon as it was then. However, her likening of the rhetoric and tactics of the Canadian Chamber of Commerce during the 1960s to that of the John Birch Society (285) appears as over-the-top as the latter’s anti-socialist rhetoric seems to many contemporary observers.

Academic orthodoxies and understandings of the “good” tax system may have changed dramatically since the heyday of the Carter Commission. However, the gap between the norms and vocabularies of tax experts and ordinary citizens remains as wide as ever. *Give and Take* is a useful reminder of the continuing gulf between the worlds of policy experts and ordinary citizens and the continued importance of mutual engagement and dialogue in bridging the social and cultural chasms that often separate their different understandings and experiences of reality. Failing to bridge that gap—or to make a concerted effort to do so—places the legitimacy of government policies at risk, as much now as in the past. Shirley Tillotson does a commendable job of illustrating the Canadian government’s historical successes and failures in engaging and responding to its citizens in the design and management of the country’s tax system—and the continuing value of their attempting to do so.

La fonctionnaire et le hijab. Liberté de religion et laïcité dans les institutions publiques québécoises

Bertrand Lavoie, Montréal : Les Presses de l’Université de Montréal, 2018, pp. 200

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Issue d’une thèse de doctorat, la monographie de Bertrand Lavoie, *La fonctionnaire et le hijab*, adopte une démarche descriptive et analytique. Ancrée dans l’approche interdisciplinaire qu’est la sociologie du droit, cette recherche offre un éclairage à la fois théorique et empirique des débats qui ont cours au Québec et au Canada en ce qui concerne les enjeux liés à la liberté de religion et à la laïcité, en mettant l’accent sur le vécu de femmes fonctionnaires qui portent le hijab. Contribuant à la littérature de quatre manières, cet ouvrage pourra sans aucun doute servir de ressource pédagogique pour stimuler les apprentissages et les échanges dans une variété de séminaires gradués en sciences sociales et juridiques.

D’abord, Lavoie présente de manière tout à fait remarquable et synthétique une revue de la littérature qui porte sur les thématiques qui composent les débats –publics et académiques– concernant la liberté de religion, la laïcité et la neutralité religieuse de l’État. Cela l’amène ensuite à offrir une interprétation minutieuse des cadres législatifs et institutionnels québécois et canadiens concernant ces mêmes thèmes. Si ces deux portraits que l’auteur brosse n’engagent pas à une interprétation novatrice, ils sont néanmoins très bien réussis, et dégagent un important potentiel pédagogique.

Par la suite, ce qui correspond au cœur de la contribution originale de l’auteur, celui-ci propose une cartographie raisonnée des principaux « parcours de religiosité » menant au port du hijab pour des femmes fonctionnaires ou qui souhaitent le devenir. Fort d’une démarche qualitative fondée sur une trentaine d’entretiens semi-dirigés, Lavoie ouvre un dialogue avec la théorie existante, et cherche à comprendre les motivations personnelles qui mènent ces femmes à adopter une posture plus ou moins conflictuelle pour mettre en équilibre leurs rapports à la religiosité, la laïcité et leurs ambitions professionnelles. Entre autres, il en ressort que la