Tax, Order, and Good Government: A New Political History of Canada, 1867–1917
E.A. Heaman
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This rambling, rumbling, original book is for the caffeinated reader. From the brash promise of a "new political history" to its pursuit of detail, it challenges relentlessly. Heaman, a historian at McGill University, started her career by looking at the intersection of politics, economics and culture in nineteenth-century exhibitions in Canada. After a brief detour examining medical institutions, she has focused on the evolution of politics in the last half of the nineteenth century, first with the very readable *A Short History of the State in Canada* (University of Toronto Press, 2015). In this volume, it is the quintessential right of states to raise taxes that fixes her attention.

Tax, Order, and Good Government offers nine chapters that revolve around a variety of tax "revolts" during the first fifty years of confederation at the national, provincial and municipal levels. The first chapter, for example, is an examination of the Confederation agreement as a compromise on taxation policy, and it is indicative of the general approach of the author. She sees the "compact" as the product of an Upper Canadian tax revolt. Her first focus is George Brown, the publisher of the Toronto *Globe*, whose liberalism combined a disdain for French Canadians and Catholicism with the argument for a classic low-tax minarchy. Brown, however, soon exhausts attention, and she turns to the views of Macdonald, Cartier and Galt on matters of patronage, clientelism and, sometimes, taxes. Her treatment extends well into the 1870s. The text is lively, peppered with provocative statements but remarkable in that it does not examine the actual taxation provisions of the BNA act or the nature and development of the actual taxation regime that was put into place during this period. The winner here is John A. Macdonald, who is shown skillfully derailing Brown's attempt to bring about reform by ensuring that Ottawa would skim most of the taxation "space" available at the time, namely tariffs and duties. All the same, he achieved an outcome Brown could live with: a relatively low-tax, low-income, parsimonious federal government.

Heaman's notion, one that appears throughout the text, is that wealth was measureable and visible while poverty was invisible and unmeasured, a reality that was reinforced by a tax regime that stood in the way of significantly raising the funds necessary to assist the impoverished. The first chapter on Confederation thus predicts what is to follow as the work unfolds. Heaman's emphasis is on the politics of taxation, not so much its application or its consequences, much less the fiscal context into which taxes were raised or reduced. Chapter 2 examines a tax revolt in Nova Scotia during the 1860s by dissecting the views of political players who argued both in favour and against Confederation. Nova Scotian leaders pushed for Confederation but the people voted against it in the first election held in the fall of 1867. Macdonald reacted quickly and by 1872 had clearly won over the province, despite his fears that the Washington Treaty he had helped negotiate would subject the offshore fishery in the region to unprecedented American competition. Chapter 3 chronicles the tax debates in British Columbia in the 1870s but also encompasses the discussions around taxing Indigenous people in the province and, not least, the increasingly present Chinese. Here, Ottawa is besieged by provincial demands for punishing taxes of all sorts. The Macdonald government holds its position as long as it can but finally imposes a relatively light (though outrageously discriminatory) head tax on new immigrants, hardly what the protesters wished for.

The book is at its best in its discussion of what Heaman sees as tax revolts: Confederation, the Macdonald promise of a new tariff in the election of 1879, the failure during the election on Reciprocity in 1911 and the election of 1917 that turned, in her view, on the introduction of a personal income tax, by a strongly Tory, Unionist government. (In this regard, the election of 1891, also fought on Reciprocity, is striking in its absence.) She draws the outlines of different camps, both for and against protectionism, seeing the duties and tariffs imposed by the state as regressive, as the cost was inevitably passed down to the consumer, namely mostly poorer Canadians, while protecting the wealthy. Political scientists will particularly appreciate her analyses of various views as Canada slowly but surely discovers that the tax regime in Canada favours business entrepreneurs and deliberately "starves" the provinces and municipalities of the cash necessary to deliver effective government services.

Heaman finds the support for tariffs as telling of the spoils going to the victors of the tax struggle. Some will inevitably note that Canada's business class hardly was large enough or rich enough to sustain a divergence of moneys through, say, an income tax that could make a difference. They will point to the unique difficulty of creating and maintaining a taxation system fundamentally different than what was created south of the border. The government of Canada introduced an income tax on business and individuals on its 50th anniversary, a few years after the United States.

Tax, Order, and Good Government is ambitious, richly sourced in the historical literature and in the press of the day. Its broad generalizations are stimulating, though the evidence is often disappointing. Heaman can rightly claim to have put taxation back on the burner of political history and deserves credit for her laudable work. Her work challenges many disciplines to dig deeper into the details of the politics of taxation and test the notion that Canada was exceptional in the Western world.

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La guerre culturelle des conservateurs québécois
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La démocratie occupe une place ambiguë dans l'imaginaire politique contemporain. Jamais une part aussi importante de l'humanité n'a eu la possibilité de nommer elle-même ses gouvernements, et pourtant la démocratie libérale est régulièrement déclarée en crise ou en déroute, tant dans les cercles académiques que dans les médias. Si ce constat est souvent mis de l'avant par des figures intellectuelles et militantes de gauche, qui dénoncent notamment l'influence croissante d'institutions sans redevabilité démocratique dans les affaires publiques –telles que les banques centrales, les agences de notation, etc.– une critique conservatrice de la démocratie moderne s'est également imposée au cours des dernières décennies. Celle-ci se voit alors accusée d'avoir cédé aux pressions d'une minorité bruyante, travaillant de concert avec des gouvernements complaisants qui réduisent le jeu démocratique à la gestion des identités particulières, aux dépens des majorités historiques et de la mémoire comme espace de rassemblement national.

C'est à cette deuxième critique de la démocratie moderne –et par extension des sociétés contemporaines– que l'ouvrage coédité par le politologue Francis Dupuis-Déri et le didacticien Marc-André Éthier s'intéresse, en avançant la thèse d'une guerre culturelle menée par les idéologues conservateurs au Québec depuis de