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**Portugal in a
European Context**
Essays on Taxation
and Fiscal Policies
in Late Medieval
and Early Modern
Western Europe,
1100–1700

EDITED BY

Rodrigo da Costa Dominguez
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Fiscal Tradition and Innovation in Italy, 1350–1650

Luciano Pezzolo

1 TAXPAYERS AND FISCAL SOVEREIGNTY

In principle, all people were liable to taxation; the structure of society, however, legitimized marked differences among taxpayers. Status, first, justified rights and obligations. While tolls and excises had to be paid by all, direct taxes did not affect those who were recognized as “poor”, that is orphans, indigent widows, disabled and those who did not own property and performed unpretentious and occasional jobs. In the communal society of the thirteenth century, families who traditionally devoted their members to war enjoyed, albeit limited, tax benefits. After harsh conflicts between *milites* and *populares*, the latter prevailed and managed to extend the direct taxation also to those who claimed to be immune.¹ As communal officers compiled tax registers, they had to consider all citizens as potential taxpayers. Thus, for example, the Florentine *catasto* (property register) of 1427 was to include not only the assets of all inhabitants, but

¹ Maire-Vigueur (2004: 256–267).

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also all the properties belonging to the clergy (although formally exempt from lay taxation), to foreigners, and to Florentines “out of anywhere in the world”.² The tax registers of Verona considered all the categories, except the religious, as long as they did not hold personal assets, soldiers, patients in hospitals and beggars.³

In late medieval central-northern Italy, an area characterized by the development of the urban-based territorial state, the difference between an urban taxpayer and a peasant laid mainly in different tax regime. The latter was almost regularly subjected to direct taxation, to provide labor services (maintenance of roads and waterways, supplies of goods and services for the military, grain obligations to the dominant city...), as well as to supplement the professional army with rural contingents. Citizen, in an environment largely characterized by the collection of duties on consumption and exchanges (the *gabelle*), instead paid extraordinary direct taxes, enjoyed certain privileges concerning indirect taxation, and residents of great cities funded their government by means of loans, which in theory bore considerable advantages to creditors. Over the early modern period, the evident differences between rural and urban taxpayers faded. Between the sixteenth and seventeenth centuries, in the Republic of Venice and the State of Milan, the representative institutions of the countryside (the so-called *Contadi* and *Territori*) ensued some success in challenging traditional urban prerogatives, in particular the privileged status of the urban landholders in the countryside and the distribution of tax burdens. Growing financial needs of governments and the emergence of wealthy classes in the countryside had led to a significant redistribution, although far from being equal, between city and countryside. It surely was not a rematch of the countryside, but certainly by the end of the seventeenth century, the fiscal relations between citizens and peasants were far less tense than two centuries earlier.⁴

In the kingdoms of Naples, Sicily and Sardinia, the picture was complicated by the widespread presence of seigneurial institutions; this created a fundamental division between feudal and domain territories. In the mid-fifteenth century, most of the resources the Crown drew from Sicily came from the abundance of the royal areas (which contained approximately

² Karmin (1906: 18).

³ Tagliaferri (1966: 43).

⁴ Knapton (1984) and Vigo (1979).

half the island's population), while in the kingdom of Naples, the state domain was more limited, counting about one-fifth of the whole population.⁵ Apart from capitals, Naples, Palermo and Messina, whose citizens were generally exempt from direct taxes, in other cities taxpayers felt certain less privileged than their northern colleagues. While in central and northern Italy, the great communes had gradually dismantled the prerogatives of the local lords, in the South the barons represented a strong power that severely restricted the area of influence of the urban centers over the countryside. This does not, however, mean that taxpayers and peasants were treated equally. Following the dismantlement of the Apulian feudal state of Terra d'Otranto in the mid-fifteenth century, the cities, which had moved under the royal domain, hastened to demand the maintenance of their economic, judicial and fiscal privileges. This request suggests that there were differences between citizens and peasants. In the 1470s, however, the barons targeted the prerogatives of urban landowners in the countryside, and succeeded in depriving their privileges.⁶ After the revolt of 1528 against the Spanish government, the city of L'Aquila suffered the separation of its district, on which it had exercised vigilant control that had also materialized in the fiscal subjection of the peasants.⁷ The picture, thus, does not appear to be dissimilar from the situation in northern Italy.

Ties of patronage and kinship relations formed a complex fabric, and not always clearly discernible from a formal institutional perspective. The fiscal policy of Italian central governments had to take account of this complexity and fluidity of the dynamics between the various categories of taxpayers. A marked social distinction further complicated the picture. In central-northern Italy, many citizens living in the rural districts claimed the treatment granted to urban taxpayers, with the attached prerogatives. Similarly, some smallholders in Calabria refused to pay a poll tax in that "nobles ... who live nobly".⁸

As far as the fiscal sovereignty over taxpayers is concerned, the Italian peninsula in the later Middle Ages shows at least two different areas: on the one hand, in the Mezzogiorno (Kingdoms of Sardinia, Sicily and

⁵ Epstein (1995).

⁶ Visceglia (1988: 209–213).

⁷ Sabatini (2005).

⁸ Campenni (2004: 75).

Naples), the feudal charges due from vassals (forced labor and various duties) maintained a certain importance; on the other hand, in the central and northern part, feudal rights were a relic of the past, or at most a pale recognition of the local lord's rights. This division, however, needs further clarification, for within these broad areas, there were marked variations. It is quite hard to clearly determine the burden owing to feudal rights from others that had little or nothing to do with the exercise of the seigneurial sovereignty. The fiscal prerogatives dated back to the Lombard-Carolingian age and over time underwent significant changes and variations in accordance to the areas. Besides forced labor, the lord could collect tolls, taxes and various duties: fees on kilns, mills and taverns and duties on consumption, production and trade represented the typical arsenal of the lord's prerogatives. It is obvious, however, that his power was limited as much from below, namely from the vassals, as above, from the territorial prince, who had obtained an imperial delegation. At the beginning of the fifteenth century, the Piedmontese community of Villafalletto could oppose the claim of the marquis of Saluzzo to impose a tax in that he had not acquired the permission from either the emperor or the Duke of Savoy.⁹

Unlike what happened elsewhere (especially in Eastern and Central Europe, and to some extent in France, Portugal and Spain), in large areas of the peninsula, the obligations due from peasants to their lord had been either completely eliminated during the expansion of the Communes or had been turned into modest cash payments. It can be said that in the early modern age, most of peasants had not subject to burdensome obligations from their lords who still exercised a seigneurial jurisdiction.¹⁰ At least from the thirteenth century onward, the lord had to settle for a negligible payment in recognition of ancient rights but did not represent a strong competitor of the state treasury. The advent of communal institutions in the countryside had questioned the reciprocal relationships that were the foundation of what we might call seigneurial taxation. Such relations implied that lords provided protection and judicial services to their vassals in exchange for payment in kind or in cash. This mechanism was not so much the result of smooth agreements as the consequence

⁹ Barbero (1994).

¹⁰ Woolf (1963: 10, 120, 141–142, 167).

of power relations and tough contrasts between the parties. The traditional prerogatives did not, however, completely disappear: in some cases, and in different areas, even after the cities seemed to have wiped out the remnants of feudal relationships in the countryside, they reemerged, as if to emphasize how much the rural lordship marked still deeply peasants' life. In fact, a glance at the geography of feudal institutions in the peninsula shows that the phenomenon was vast and sometimes quite penetrating. In the duchy of Savoy, in the state of Milan, in Friuli, in southern Lazio and especially in the southern kingdoms, the widespread presence of seigneurial jurisdictions and feuds constituted a traditional element. Lordships also dotted Romagna, Liguria and the Marches. In short, it can be said that no Italian territorial state was alien to the presence, more or less weighty, of feudal institutions. One has thus to wonder whether and to what extent the rooting of areas and feudal enclaves has influenced the relationship between central government and taxpayers.

Like other taxpayers, whether the citizens or peasants of royal communities, the vassals of the Sicilian feuds, for example, were required to pay indirect taxes, but their yield was pocketed directly by the local lord or by tax collectors to whom he had farmed out the levy.¹¹ Apparently, there were no differences between feudal areas or royal centers, at least with regard to the duties on consumption. The duties collected by feudal lords were not closely related to their jurisdictional prerogatives, but fell within the broader category of *gabelle* that all the subjects had to pay. Similarly, the Neapolitan and Milanese feudatories who levied taxes on their vassals made it by virtue of their right acquired from the royal treasury and not so much as having particular and specific rights. In short, from the late Middle Ages, feudal taxes were sporadic, in both the south and the north of the peninsula.¹²

What about the forced labor, typical of the feudal world? The fourteenth-century Piedmontese countryside presents numerous cases of obligations (the so-called *roide*) on vassals, but such charges were generally limited.¹³ Personal obligations in the Italian countryside had actually almost disappeared; only a few remains survived, mainly transformed into

¹¹ Aymard (1975).

¹² Aymard (1972) and Visconti (2003).

¹³ Rotelli (1973: 136–143, 150–157, 188).

monetary payments. Toward the end of the sixteenth century, the peasants of Tagliole, in southern Lombardy, besides paying the bishop a census in cash and other gifts, were expected to grant three working days a year “in lord’s service” or pay a monetary compensation.¹⁴ Similar obligations were due in Tuscany by the inhabitants of Montauto to the Barbolani.¹⁵ We, however, are far from the practices largely diffused in Eastern Europe, where peasants were obliged to provide several days of labor in the feudatory’s land. This does not mean that Italian lords did not exercise rights over their vassals, but in general these relations were part of a complex web of mutual commitments.

2 TAX ASSESSING: INNOVATION AND RESISTANCE

From the twelfth century onward, local governments progressively abandoned the system based on taxing merely people and hearths and passed to a proportional tax on *bona et facultates* assessed by means of surveys whose results were recorded in registers (in Italian administrative terms, *estimi* or *catasti*). The early examples of such fiscal documents can be found in some cities in northern-central Italy and Provence.¹⁶ It is worth noting that such fiscal lists stressed two ideological elements of the communal society: on the one hand, the *estimo* represented the whole body of taxable inhabitants, who were requested to grant aid to the commune; it, on the other hand, implied a reciprocal relation between urban government and taxpayers, who called for the right their assets be protected by the commune.¹⁷ Although one cannot generalize, the increasing use of wealth assessments by means of *estimi* and *catasti* reflects a hard confrontation between *populares* (roughly representing artisans and merchants) and *milites* (landlords and military clans), the former aiming at changing an unfair tax system that favored the latter.¹⁸ The diffusion of *estimi*, however, did not put an end to fiscal struggles, for tax registers generated a never-ending dispute between *maiores* and *minores*, merchants and rentiers, citizens and inhabitants of rural districts, lay

¹⁴ Cipolla (1945: 5).

¹⁵ Bertini (1996: 45–46).

¹⁶ Mainoni (2003) and Gouron (1994).

¹⁷ Vallerani (2014).

¹⁸ Zangheri (1980).

taxpayers and clergy; well into the early modern age, tax assessments were at the core of the relations between components of the body politic of ancient regime society.

At first, the documentation was quite simple, being a list of hearts and approximate estimates of their wealth; subsequently tax registers became more complex, aiming, in some cases, to include both real estate and mobile wealth. The tax was to be proportionate to the wealth of each taxpayer, but in fact it became regressive, in that the amount to pay proportionately favored the well-off over a given threshold. On a few occasions, however, the concept of progressive taxation emerged, which deserves to be examined, as many scholars believe that this notion did not belong to the medieval fiscal thought.

The general principle was that the rich should pay more than less affluent taxpayers could pay. As early as 1378, during the revolt of the Florentine woolen cloth workers (the co-called *Ciompi*), some requests for a sort of progressive tax had been proposed,¹⁹ that is that the tax rate increased in relation to income. The Florentine environment had precociously developed concepts and practices related to progressive taxation.²⁰ In 1442, the Florentine taxpayers, divided into fourteen classes, were required to pay a tax called *diecina graziosa* (gracious tenth), which imposed a graduated rate on real estates and government bonds (Table 1).

This was a novelty that was to characterize the fiscal history of Florence in the Renaissance. It is remarkable that the rate was quite high (the authorities evaluated an average rate of 15%) and that the exemption area owing to poverty appears quite limited. In the first *diecina* (another direct tax) of 1442, the citizens assessed were 7,713 whose those exempted were 663 (8.6%), while a previous assessment in 1439 had counted 8,643 hearths and 2,503 people (28.9%) considered unable to pay. The new tax, however, met several difficulties on the part of both taxpayers, who managed more or less legally to lower their assessment, and the tax officers, who manifested themselves ineffective in carrying out their work. No wonder, then, the actual yield of the *diecina* proved to be as low as 8,834 florins, less than 10% of the expected yield. Although the graduated tax

¹⁹ Rodolico (1971: 122, 194).

²⁰ Conti (1984: 197–245).

Table 1 Graduated taxes at Florence, 1442–1481

<i>Classes</i>	<i>Diecina graziosa</i>	<i>Diecina nuova nuova</i>	<i>Valsente</i>	<i>Decima</i>	<i>Decima scalata</i>
<i>Florins</i>	<i>1442 Rate</i>	<i>1447</i>	<i>1451</i>	<i>1469</i>	<i>1481</i>
1–50	4	8	20		7
50.1–75					9
50.1–100	7	12	25		11.5
75.1–100	11.5				
100.1–200			30		
100.1–150	8	14			14
150.1–200	10	16			16
200.1–250	12	18	35		18
200.1–300				12.5	
250.1–300	14	20			20
300.1–400	16	22	40		21
300.1–500				15	
>400					22
400.1–500	18	25	45		
500.1–600	20	30	50		
500.1–800				16.66	
>600			60		
600.1–700	22	33			
700.1–1000	25	37			
800.1–1200				18.33	
1000.1–1200	28	43			
>1200				20	
1200.1–1500	31	47			
>1500	33.33	50			

Source Conti (1984: 199, 214, 229, 267, 283)

was not a success, the government continued to use such tool, trying to improve it so as to find something that appeared an equal tax.

It should also be noted that taxpayers were able to pay various direct taxes that followed with their interest claims (called *paghe*) on public debt (the Monte), as it was a common practice in other cities. This opportunity undoubtedly favored wealthy taxpayers holding substantial Monte shares, for they did not have to find liquidity to meet, at least partially, their fiscal obligations. Conversely, Florentine citizens in financial difficulties sold their sums to be paid as taxes to speculators, who in turn got the

interest rate attached to the payment.²¹ This market, about which we do not know much, was also generated by the tax collection mechanism. In February 1448, for example, the government decreed that those who were to pay a tax to be levied by mid-May would have been registered among the Monte creditors for four florins against just a florid actually paid. The decree also specified that the mechanism was also valid for those who paid for other taxpayers.²² This undoubtedly benefited cash holders, who could purchase tax obligations to increase their government credits and collected the related interests.

The second half of the fifteenth century witnessed a series of progressive taxes distributing, though roughly, the burden based on income classes. In 1451, a graduated tax on income from immovable property was imposed.²³ In 1480, when a *decima scalata* (scaled tenth) on real estate was imposed, the decree instituting it clearly stated that “those with less, be less burdened and pay less; those with more, pay more”.²⁴ The rates ranged from a minimum of seven percent for income up to 50 florins to a maximum of 22% for the class over 400 florins. Although this progressive tax was to be levied once a year, the authorities resorted to it on several occasions. Toward the end of the fifteenth century, in the atmosphere of renewal of institutions and political upheaval after the end of the Medici regime, the issue concerning the graduated tax came back into vogue. A supporter of Savonarola, Domenico Cecchi, devised a graduated tax whose burden increased according to the annual rate of levies (Table 2). While the first class decreased its rate and the second class maintained its own, the wealthiest class of taxpayers would see their burden double as the government’s tax demand increased.

It seems that the proposal was not discussed, but it is symptomatic of a vivid debate that centered around the principle concerning a just taxation. After a failed attempt in 1497, three years later the government renewed the *decima scalata*. The decision, considered by the Florentine aristocrat Piero Parenti “offensive of the leading citizens”, aimed to hit large landholding and to hinder those who were suspected of prolonging

²¹ Castellani (1992: 172–173).

²² Palmieri (1983: 128–129).

²³ Molho (1970: 78–79).

²⁴ Conti (1984: 283).

Table 2 A graduated tax proposal at Florence in the 1490s

	<i>Number of Decime in one year</i>	<i>Class of taxpayers and percentage of tax levy</i>		
		<i>I</i>	<i>II</i>	<i>III</i>
	1	10	10	10
	2	5	10	12.5
	3	5	10	15.62
	4	5	10	19.53

Source Mazzone (1978: 82. See text)

the war against Pisa.²⁵ The measure was later renovated in 1506 and in 1529.²⁶

In the context of the heated debate on the forms of taxation in Renaissance Florence, it is particularly interesting, among many proposals, an opinion Francesco Guicciardini wrote down on the *decima scalata* in 1499.²⁷ The brief speech of the historian and politician took up the classic Renaissance structure of a comparison between two contrasting opinions. What is noteworthy is that the arguments that militated in favor of the progressive tax focused on its redistributive effects. A rich, Guicciardini stated, should pay more because he can give up a little bit of superfluous for his living, while the poor would suffer “in necessary things”. Moreover, the burden would hit particularly the landlords, while merchants, who revive the city’s economy, would not be affected. It is evident the principle that taxation should both generate a redistribution of income between different social groups and encourage investment decisions supporting economic growth. On the other hand, it was rejoined that the different structure of expenditure reflected “the different ranks of citizens”. This debate reflects what actually was occurring in the halls of the Florentine government. It is Guicciardini himself in his *Florentine histories* who tells of the discussion on the imposition of a progressive tax in 1499.²⁸ The terms of the question were those found in his speech, but

²⁵ Parenti (2005: 324, 327).

²⁶ Canestrini (1862: 280–289).

²⁷ Guicciardini (1932: 196–217).

²⁸ Guicciardini (1931: 191) and Regent (2014).

his personal judgment is clear: a harsh judgment against those targeting the great aristocratic property.

It is noteworthy that the progressive tax was established both during the Medici regime and in the years of the republican government. In 1422, the *diecina graziosa*, for example, was opposed by Cosimo de' Medici, although he would have benefited from it, because he feared the destabilization of the regime.²⁹ In 1533, The Venetian ambassador in Florence declared that the *decima scalata* was conceived with some limits so as not to burden the poor nor to excessively hit the rich.³⁰ It seems thus difficult to link the graduated tax to a particular form of government. The problem, rather, focused on what kind of wealth the tax had to burden on, and, accordingly, who were the taxpayers most affected. In Renaissance Florence, however, taxation was a powerful instrument in the hands of the ruling faction for harshly hitting political opponents. The high degree of discretion the tax authorities enjoyed allowed them to tailor the fiscal burden according to political criteria rather than to purely economic parameters. Cosimo the Elder, Guicciardini wrote, “used taxes instead of daggers”.³¹ But it was not a practice used solely by autocratic regimes, as Guicciardini believed. If opponents to the Medici were stroked by means of onerous tax assessments, conversely, during the last republican period, in 1527–1530, the fiscal authorities' eye focused on the faction supporting the Medici family.³²

The Florentine one was among the very few Renaissance European governments that implemented some forms of progressive taxation.³³ A glance at fiscal systems in Europe shows a few analogies or lasting examples. In 1429, because of the high military expenditure, the council of Basel imposed an extraordinary tax that divided taxpayers into 11 classes according to which 5% of taxpayers paid 32% of the total amount.³⁴ In England, an attempt to levy a kind of progressive tax goes back at least to the thirteenth century, when people liable to the personal tithe were requested to occasionally pay the clergy a sum based on income from

²⁹ McLean (2007: 175) and Rubinstein (1977: 161, 226).

³⁰ Relazioni (1916: 110).

³¹ Guicciardini (1932: 50).

³² Conti (1984) and Relazioni (1916: 107).

³³ Seligman (1908).

³⁴ Schönberg (1879: 144–149, 177–188).

immovable property: a quarter of penny for income up to 10 shillings (0.3%); half penny until 20 shillings (1.2%) and finally a penny over 40 shillings (4.8%).³⁵ In the late 1470s, the city council of Gent recognized the need to shift the tax burden from duties on popular consumption (grain and beer) to income on (possibly progressive) direct taxation on property, but political constraints made such attempt impractical.³⁶ In most cities of Holland, instead, progressive taxation was irregularly exploited as an extraordinary tax in the early phase of the Revolt, and after 1599 onward, it became a tax at provincial level.³⁷ This does not mean that a graduated tax was collected regularly: the 200th penny, for example, was levied on a graduated scale just from about the mid-seventeenth century.³⁸ The notion of graduated taxation, however, was not largely and smoothly accepted by local elites, and in seventeenth and eighteenth centuries such method did not take place firmly.³⁹ Consider, moreover, that reality sometime was far from theory. In 1606, the levy of a graduated tax on chimneys at Delft seemed useful but in reality, it proved to be scarcely important for the city exchequer.⁴⁰ The English government imposed graduated taxes in 1371 and 1379; in 1428, 1436 and 1450 taxes that implied a significant progression on taxpayers above five pounds of annual income were established, but they encountered a lively resistance and their final outcome proved unsatisfactory for the Crown.⁴¹ These medieval devices were resumed later. Although some projects were considered in the 1530s, over the seventeenth century, graduated taxation was occasionally adopted.⁴² In the Holy Roman Empire, the Imperial Diet of 1427 imposed a progressive tax that, despite strong opposition, met quite good results. This direct tax represented a model for the Emperor Maximilian I, who in 1495 decreed a general tax (*gemeiner Pfennig*) on all adult males of the Empire; it divided taxpayers into four categories that implied a progressive burden. The outcome, however, was

³⁵ Thomson (1963: 3).

³⁶ Ryckbosch (2007: 17–18).

³⁷ Koch (1973: 42–43).

³⁸ Tracy (1985: 216).

³⁹ Van Zanden and Prak (2006: 132–133, 140).

⁴⁰ Van Deursen (1991: 172) and Vermeesch (2006: 147).

⁴¹ Dyer (2005: 194), Ormrod (1988: 82), and Acheson (1992: 36–37).

⁴² Braddick (1994: 233–241), Schofield (2004: 89), and Elton (1975: 78, 142–143).

financially disappointing and a few years later, the attempt was abandoned. The so-called Turkish tax, collected in the sixteenth and seventeenth centuries just to face the Ottoman threat, met apparently better fortune. Once again, the wealthiest taxpayers were supposed to pay proportionately more than the poor ones, but the weight actually hit the vulnerable ranks of population.⁴³ In France, a progressive tax came quite late, in 1695 as the *capitation* was established. It was a poll tax that divided the taxable population into 22 classes and 569 ranks: the rates ranged from a maximum of 2,000 livres to a minimum of one livre level. This tax did not distribute the burden more equitably than in the past but had the merit to rearrange the whole body of taxpayers of the kingdom and, above all, greatly smooth out the differences in status among them.⁴⁴

As far as early modern Italy is concerned, the main tax systems did not present a progressive tax, although proposals and plans about it circulated.

In early October of 1500 at Venice, in a period of severe military crisis, the senate vivaciously discussed on an issue as long-standing as urgent: how to find money to pay for the army and the fleet. On 12 October, the patrician Nicolò Trevisan had proposed to impose the purchase of salt on all the inhabitants of the city and to tax with four soldi each *campo* (about half hectare). There was no immediate follow. But three days after, the proposal was revived by specifying how the tax on salt was to be collected.⁴⁵ The parish priests of the city, each sided by two nobles, were to draw up lists of citizens by dividing them into classes of taxpayers. Those who paid a rent for their house between 10 and 20 ducats were requested to buy two *quartaroli* (20 liters) of salt “per mouth” at 10 soldi each; the next category, between 20 and 40 ducats, would have been obliged to receive half *staro* (c.40 liters) at half ducat; finally, the taxpayer over 40 ducats would have been assigned one *staro* at one ducat. This means that the lower class would pay the amount of salt a third less than the wealthiest taxpayers. Also in Venice, therefore, the principle of a progressive tax, albeit roughly, had emerged. The proposal, however, vanished and was never implemented. More than a century later, the Venetian government considered the opportunity to differentiate taxpayers in accordance to their wealth. In 1629, it was

⁴³ Schmid (1989) and Blicke (1976).

⁴⁴ Guéry (1986) and Swann (2003).

⁴⁵ Sanudo (1880: 894, 915–916).

decided to levy an extraordinary *tansa* on each family of the city and the Dogado (the district of the lagoon): the wealthiest were expected to pay up to 240 ducats, while “the others” as low as 5 ducats. Sixteen patricians “among the principals and wealthiest” were to be appointed as deputies over the new tax. It seems that, again, the rent of house was the parameter for assessing the fiscal weight.⁴⁶ In 1645, the Senate discussed and approved an extraordinary *tansa*, which resembled a graduated tax. The grave military emergency and financial difficulties of the War of Crete (1645–1669) led the Venetian ruling class to adopt a series of extraordinary measures to cope with the needs.⁴⁷ Nothing, nevertheless, was done to collect effectively a progressive tax.

In 1644, a pamphlet written by Nicola Todaro was published in Naples, which proposed to replace the complex of duties on foodstuff with a graduated poll tax based on categories roughly defined. Neapolitans under the age of five years, the clergy and “other privileged people” were to be exempted; 130,000 citizens living “for the day” were to pay a *grano* (one-tenth of a *carlino*) a day; other 130,000 of “mediocre condition” were to contribute with a *grano* and half; while the upper class, consisting of “titled persons, gentlemen, merchants, and others who live lavishly with carriages and the like” were to pay two *grani*. Todaro estimated that the annual yield would attain half a million ducats, allowing the city to pay off its debt in ten years.⁴⁸ The proposal was never realized, but it is important to stress that a need to modulate the tax differently from strictly proportional principle had emerged.

It is worth asking why the Lion’s republic did not follow the example of Renaissance Florence in imposing, though sporadically, a graduated tax. It was unlikely that the wealthy Venetian patricians adopted such mechanism, in that it was considered a punitive device; on the other hand, the lively Florentine political environment made of various voices and proposals to reform was unimaginable in the lagoon. The progressive tax, whether established by the Medici or the Republican popular regime, represented a delicate and powerful tool in the hands of the faction in power; in Venice, this would never be allowed. It is remarkable, however,

⁴⁶ Venice, Archivio di Stato, *Dieci savi alle decime in Rialto*, reg. 2, cc. 215r–v (4 and 10 August 1629).

⁴⁷ Venice, Archivio di Stato, *Senato Terra*, reg. 130, cc. 66r–67v (20 April 1645); *Senato Zecca*, reg. for the years 1644–45, cc. 114r–v.

⁴⁸ Narrazioni (1846: 337).

the principle of tax progressiveness was well-known in the late Middle Ages and represents an element connected to the modern conception of taxation.

This essay has dealt with some aspects of taxation in Italian territorial states. As for taxpayers, the division between urban inhabitants and peasants was one of the most evident features. Such separation was not only in areas that had witnessed the expansion of communes and city states, but also in the kingdom of Naples. In the long run, the differences between urban and rural taxpayers faded away significantly, owing to the pressure that emerging elites in rural districts in central-northern Italy exerted. The diffusion, broader in the south than in the north of the peninsula, of feudal areas did not show any significant differences between vassals and taxpayers directly subjected to central government's jurisdictions. Feudal taxation actually took a negligible percentage of the total tax paid by vassals. Thus, in quantitative terms, the fiscal ancient regime ended before the descent of the Napoleon army into Italy. The exercise of feudatories' power, rather, kept on expressing in the control of clientele networks at both local and central level.

An aspect of taxation worthy of interest concerns the attempts to impose a graduated tax fifteenth-century Florence. The political struggle and financial crisis stimulated the search for more equitable fiscal devices. It is remarkable that the debate went beyond the question of a generic direct tax, focusing instead on the problem of how much the Florentine taxpayers should pay in relation to their wealth. In this regard, the classic principle of distributive justice was questioned and instead reconsidered uniquely in terms of wealth. Such innovation, however, did not take hold, neither in Florence nor in other states of ancient regime Europe. In the early 1640s, the Portuguese government started imposing a *décima*, a 10% rate on various incomes (rents, profits, interests and wages).⁴⁹ It proved to be an important tax but was distributed according to the traditional principle of a proportional burden. Political limits, first of all, prevented the adoption of a potentially powerful tax instrument, which was to be reconsidered later in the nineteenth century, in a very different context.

⁴⁹ Costa and Brito (2018).

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