

The Fiscal and Tributary Philosophy of Antonio Rosmini*

Carlos Hoewel
Department of Economics
Universidad Católica Argentina

This article attempts to lay out the central characteristics of Antonio Rosmini's (1797–1855) fiscal and tributary philosophy. Incorporating a multitude of elements from the doctrines of great economists such as Adam Smith, Jean-Baptiste Say, or Simonde de Sismondi and illuminating them with his Christian view of the human person, Rosmini elaborates a complex economic, juridical, and ethical philosophy of taxes.

Taking into account these economic-juridical principles, the article also shows the detailed opinions of this great modern philosopher on particular taxes such as income taxes, consumption taxes, taxes on luxury goods, taxes on imports, or taxes applied on the use of public goods.

Finally, the article includes Rosmini's acute observations on direct and indirect taxes as well as his ideas on tax collection, tax laws, and the political role of taxes in order to reach a more just distribution of property in society.

Introduction: Taxes as if Justice Mattered

Antonio Rosmini (1797–1855) is well known as one of the greatest Christian philosophers of modernity. However, he was also a great teacher in economic matters.¹ Rosmini thought that the economy should be organized following the principle of utility, but he also believed that utility is always in the long-run the result of justice. He understood justice not as a purely external or consensual law but as the cardinal social virtue based on natural law that protects the rights of the human person in social and economic life.

In this article, I will try to introduce the reader to one specific subject of Rosmini's much broader philosophy of economy: his fiscal and tributary philosophy. The long pages that this Italian thinker dedicates to tax policy in his *First Political Writings (Politica Prima)*, in the *Philosophy of Right (Filosofia del Diritto)* and in the *Constitution Under Social Justice (Costituzione secondo la giustizia sociale)*, show that this policy not only has for him an economic dimension but also a juridical dimension.² That is why, in his opinion, "distributive justice and public utility are the two principles that ought to regulate taxes."³

So far, finances have not been regulated on firm principles of equity and justice. They have been almost solely regulated by considerations of utility for the state: the treasury was filled in the easiest way, which was least considerate of the subjects and of least damage to industries and commerce. The ideas behind this method are excellent, but they have to yield to the justice of a fair allotment, that is, be competently subordinate to that value.⁴

Therefore, according to Rosmini, the tributary scheme becomes in a certain way the juridical spine of the entire economic policy because the latter's fair orientation depends on the way we conceive the nature, conditions of application, distribution, and collection of taxes. The fiscal and tributary policy is thus one of the most important instruments that the state has to obtain a socially just economy both in its productive and distributive dimension.

Nature, Legitimacy, and Limits of Taxes

The nature of taxes can be understood when we see what is for Rosmini the nature and end of civil or political society. In fact, society is not supposed to create or to replace the rights of individuals but has to protect and enlarge these rights through the regulation of their modality.⁵ Although the legitimacy of taxes is based on "society's right to use for its own end a part of the goods of private individuals,"⁶ the right of society to collect taxes can never be an absolute or arbitrary right. This is why, the "government is simply the collector and administrator of the common *contributions* for the end of society."⁷

Civil society regulates the modality of all the rights of its members... Every member therefore of civil society receives an advantage proportioned to the quantity of the rights he places under the protection of society. It follows that he must contribute to the society a share-quota of the external means necessary for its existence and administration. This quota will be in proportion to the quantity of rights whose modality is regulated. Such is the only principle suitable for directing the equitable distribution of taxes.⁸

On the other hand, in order to be just, taxes must be paid, according to Rosmini, by the recipients of their benefits. This means avoiding the mistake of “wrongly making citizens pay a tax of which they will never take advantage” or “making all pay for a few.”⁹ The benefit coming from a tax must be known by the people and must also be a presumed will of citizens to finance this benefit through taxes.¹⁰ Rosmini thus believes that the payment of taxes is intimately tied to the free decision of people to form part of a society and also to the obligation of a financial support of society that this decision implies: “As we state that all properties contribute to sharing the burdens of the state, any immunity privilege is excluded, as the juridical equality of the citizens demands.”¹¹

Therefore, from the point of view of a juridically framed economy, taxes must be always established, according to Rosmini, within these two fundamental limits: (1) the contributions must not exceed the need of the social end, and (2) they must be equably distributed in proportion to the citizens’ abilities.”¹²

The Economic Dimension

Rosmini also proposes to sharpen the economic glance in order to understand that taxes should not be antiproduktive but should stimulate investment and wealth-creation in the private sector as well as obtain a sufficient financing of the state without causing excessive expenses. For that purpose it is necessary to calculate with the greatest precision the consequences that the application of a determined tax will have in each economic activity taking into account the costs, possibilities of gains, and the characteristics of each market according to time and place.

Rosmini puts this subject in a historical context arguing that while in pre-modern times there existed the tendency to particularism, which produced “too many taxes, uncertainties, irregularities and a facility to evade their payment,”¹³ in modernity exists the opposite tendency—the so-called spirit of system—that tries to solve problems through excessive generalizations. In the case of taxes, these generalizations turn into practices such as general or indirect taxes, which are certainly easier to design and collect but are also antieconomic and essentially unfair for the simple reason that they burden people and economic activities that should not be burdened. Therefore, Rosmini thinks that in order to be fair and truly economic, tax policies must aim not to generalize excessively but should study the particular conditions of the individuals they are striking. This includes preventing the multiple consequences that could come up from every act of taxation. However, this does not diminish the importance of having a general

view of the economy in order to harmonize individual situations with the general needs of the state:

A wise minister of finance should be aware of the consequences [of taxes] both on private individuals and the State; he should know the objects that may be imposed, the history of the effects of the tax, especially the changes that it may produce on private citizens [and] distinguish among goods or commodities whose diminution will damage industry ... [he should also] notice the various places where the good will be located when it is hit by the tax or in its same origin ... and about all, he should put together the just ideas that must direct taxes to the common good, what is never done by someone who omits any of these relations and is too much focused on some particular idea without considering it in relation to all the others.¹⁴

Although Rosmini maintains that accidental situations such as high unemployment or very low economic growth may demand higher government expenses and therefore also higher taxes,¹⁵ the latter are, in general, “a consumption and a destruction of wealth.”¹⁶ Therefore, they “must be the most moderate as possible” and it is necessary to find the point of balance between “the maximum possible diminution of taxes” in order to stimulate the increase of production and at the same time “not diminish but increase the rents of the State.”¹⁷ In a word, according to the principles that should rule the entire fiscal policy, Rosmini supports “saving, political prudence and morality.”¹⁸ In that way, taxes can become less expensive; affect the least possible the spirit of taxpayers; and not harm but rather favor their morality, combining the two objectives of “harming the least possible the contributor while providing the greatest possible utility to the State.”¹⁹

Income Taxes

Following these general principles, Rosmini believes that taxes should be imposed on capital goods because these are the ones that are protected and increased by the public goods supplied by the state expenses. Taxes should not be applied simply on capital but “on capital multiplied by work,” that is, on the citizens’ net income.²⁰ The reason for this is that, although society has the right of collecting taxes from individuals according to their property, this property “cannot be estimated but in relation to the income it provides.”²¹ Therefore, true taxes are, generally speaking, income taxes, following the principle that “all properties share the burden of the state in proportion to their income.”²²

It is not difficult to understand that the distribution of taxation must be done in proportion to the income of each property rather than from the properties themselves, as, since taxes are collected each year, they have to be considered as a passive annuity that weighs on properties almost as a equalizing fee to be subtracted from the profits of those properties.²³

This obviously requires a calculation of the contributors' incomes that implies to consider the different possible incomes obtainable in a certain period of time from taxable goods and the degree of fragility and fugacity that these incomes could have in the future.²⁴ Rosmini recognizes "the extreme difficulty experienced in the distribution of the burdens in such an equal way as truly to be able to tax all the property incomes in a fair proportion."²⁵ However, he considers that there is no other way than this proportional taxing if we want to follow the rule of a true distributive justice. As for the rest, he laments the lack of trust that some economists have about the possibility of putting this just concept of taxes into practice. According to Rosmini, the legislators who design taxes should be convinced that the fairest system, although difficult, is also the most necessary and useful:

This difficulty seemed to be so great in the eyes of certain economists, they declared the hope of overcoming it a utopian idea—so little was their faith in justice! We are firmly convinced that whatever is just is also possible, and possible to the extent it is useful and necessary.²⁶

Rosmini thus rejects progressive taxes that, "far from recognizing the principle of clear social justice that all citizens share the burden of the state in proportion to their income" and "instead of being distributed in proportion to income ... as the income grows, progressively elevates the rate at which it must be paid."²⁷

The progression of this tax breaks, openly and directly, the evident principle of social right that all properties of citizens share the burden of the state in proportion to their income, and therefore it is a masked theft perpetrated by the legislative power on behalf of the law. The progression therefore violates the other principle of natural right which states that all properties are inviolable...²⁸

Finally, according to the principles stated above, Rosmini offers us a general list of the goods, persons, and activities that could be taxed by an income tax:

1. Lands and houses—the taxes on buildings are those that offer fewer difficulties and they are already universally adopted.

2. Mortgage capital—this also is known by its registration in the mortgage office, and thus is easily taxable.
3. State obligations—the state that pays the interest to the creditors must retain the percentage established by the law on any income.
4. Public banks, insurance companies, and any other enterprise of public interest that is managed by private individuals—the percentage of the tax must be levied on the annual balance.
5. Personal credits—I would like to see established by law that even personal credits brought about by a private or public act must also be registered in public ledgers that are especially established. This must happen at the moment those credits are granted, without the possibility of any action in front of the state tribunals. On this registration, which is established as a necessary condition for the validity of the mortgage contract according to the civil law, it would be possible to know what tax must be paid by the creditors.
6. Private bankers, wholesale merchants, and heads of factories—these should be taxed as a block after an approximate estimate of their income in each city or in each province, and each of these blocks should then distribute the tax amongst its members through an assembly.
7. The same can be said about the retail merchants and the heads of stores—only the laborers must be exempt from any tax, since they do not contribute anything but the strength of their labors to social work, and thus we cannot assume that they earn more than what is necessary for their survival.
8. Each mechanical art must have its license taxed on an approximate calculation of the art's income, and those taxes must change according to the provinces, the districts, and the municipalities, since according to those circumstances the exercise of such arts turns out to be more or less lucrative.
9. Even on all the paychecks issued by the state to its officers it is appropriate that a certain percentage be retained as tax.²⁹

Consumption Taxes

An immediate consequence of this concept is, according to Rosmini, that taxes should not be applied to consumptions. In fact, “the tax should be levied on what comes in and not on what goes out, and consumption is what goes out and not what comes in. Nor is it valuable to state that those who consume must have something to consume and also have income, because this supremely general principle does not answer the question in the slightest.”³⁰ The tax applied to income as the result of work and production is in a way the payment that the

citizen makes to the state for the expenses that the latter makes to provide public goods and protect private goods. On the contrary, consumptions do not have this relationship with the state's expenses and services because they are not in proportion to each citizen's income. As a matter of fact, "a part of consumption is necessary—such as what is necessary for survival—and that is determined by need, and not by income. Other consumption is determined by the will of consumers and since that will is arbitrary, the consumption is not all proportional to the income."³¹

In fact, the same consumption made by two different persons can come from completely different incomes. A tax imposed on consumption could be hitting in the same way someone with a great income—and who takes more advantage of the state's expenses—and someone with a small income who makes little use of the state's goods and services: "A poor family with many children may consume and thus pay to the state more than a stingy grand seigneur who lives alone. Two families with the same number of members and the same means end up contributing to the state very different amounts uniquely for the circumstance that in one of them the head of the family is generous and in the other, he is stingy."³²

Taxes on consumption have also the serious defect of hitting "indifferently on both what is necessary for living and on what is superfluous": So, the tax on consumption can never be equally distributed; but when it falls on first necessity goods such as bread, salt, and so forth, then not only is it unjust, but I think it is also barbarian and inhuman!³³

But "let us also suppose"—continues arguing Rosmini—"that all families were equally large and that they were somehow obligated to consume almost the same." Even in this situation, taxes on consumption are socially "unjust because all, both rich and poor, would pay equally, where it is just that the rich pays more in function of the greater income that he gets."³⁴

In addition, taxes that hit basic consumptions are particularly antieconomic because they put pressure on the workers' salaries and through them on labor costs. If we eliminate these kind of taxes in a nation's economy, it will be possible at the same time to diminish the price of labor and the unemployment rate and to increase the competitiveness of this economy in the world market without affecting the level of life of its workers:

One must reflect upon the fact that, since there is no longer tax on first necessity merchandise—neither directly nor as customs duties (because they have been abolished)—that decreases the price of manpower, which comes as an advantage for the nation's commerce and industry, which can produce with less expenditure and be more competitive on the universal market. This is a just and wise way to favor national industry. Since in this way the consumption of

things that are necessary to life is facilitated, a greater number of citizens get a benefit from being catered to, and the difficulty posed by the great problem of employing people decreases. It is a problem that we do not believe can be totally solved through dispositions, which create an artificial economic environment, but rather with the protection of the natural course of property and with the simultaneous help of moral means.³⁵

Taxes on Luxury and Morally Risky Consumptions

This general critique on consumption taxes admits, however, an important exception when it is the case of consumptions whose abuse can be morally harmful for citizens. In this case, taxes on certain goods—which in fact are not really taxes because they are not imposed on income³⁶—become, according to Rosmini, important instruments of indirect regulation of the market in order to guide it toward the common good, happiness, and moral improvement of individuals and of society as a whole:

Therefore, taxation on consumption . . . must generally be abolished. I say *generally* since an exception should be made for those goods that, when abused, are detrimental to the state. For example, in China, where opium is abused, there would be nothing unjust with a tax on this good. In countries where alcoholism dominates, a tax on inebriant liquors would be commendable. And what is stated for merchandise also applies to related arts and professions, such as, for example, that of the tavern host and similar ones. Such tax weighs, so to speak, on the vice and it is an indirect penalty used in the attempt to hit and diminish it.³⁷

With respect to luxury goods, about which so many debates took place during his time, Rosmini considers that in certain circumstances they could be imposed as a way of bettering the markets' morality without affecting their efficient functioning:

[I]f consumption of luxury items threatens the morality of the people either for their excesses or for their quality, in this case the government is authorized to charge people with a tax that becomes some sort of a fine—the ability that government has in such a case does not proceed uniquely from the right it has to impose taxes, but much more from the right it has to improve public morality and prevent its corruption. These measures are useful to the whole nation, but especially to those who are taxed; therefore there is no injustice to them.³⁸

However, this kind of tax on morally risky consumptions “should be municipal or provincial, as it is clear that they should be higher in some places and lower in some others—and not universal.”³⁹ The reason for this is that cultural and moral problems are not everywhere and for everyone the same. On the other hand, in the case of goods that Rosmini calls “innocent luxuries” in a region where they are consumed in a moderate way, the imposition would become unjust and would seriously distort the economy:

But if we are talking about an innocent luxury in a country where luxury is held within certain limits, it would be unjust to impose taxes on luxury items, firstly because these contributions would not be equally distributed and would deprive some citizens of those innocent satisfactions that they are entitled to. Furthermore, such taxes would fall in the end on the poorer classes, such as that of the workers, since the manufacturers would have to sell at a higher price and thus try to decrease the cost of manpower or to restrict the number of the workers—and that would be a wound to industry.⁴⁰

Unfair and Immoral Taxes

Following this same argument of helping people’s material and moral progress through taxes, Rosmini believes “that taxation must only be levied on the income that exceeds the needs of survival, since neither justice nor humanity allows that the government taxes the governed on what they need to survive.”⁴¹ For this same reason, he rejects in general to impose taxes on someone who lives just off his work and does not have any property of himself. Inspired by the thesis of the Italian civil economist Carlo Antonio Broggia (1698–1767),⁴² Rosmini holds that “he who has just the work of his own arms without any capital and works in the capital of others, should not pay any tax.”⁴³ This criterion brings also economic benefits because it avoids labor-cost increases produced when taxes are applied to the workers’ income:

On the other hand—and rather, in consequence of this principle—if one wanted to impose a tax on the earnings of manual laborers, that would necessarily increase the cost of manpower, and so that tax would obligate property to engage in a useless circle, imparting artificial motion on property, which is always inconvenient and harmful because it is against nature.⁴⁴

Rosmini also rejects other kinds of what he calls more specifically “immoral taxes,” such as collecting taxes through lottery and gambling because these “betray poor ignorant people and deprive families of the indispensable by raising

empty hopes that very often change into most disgraceful passions, fomenting irresponsibility and disinclination to work by promoting superstition and empty observances” besides being an unjust “contract between uneven partners.”⁴⁵

It is also unjust, in Rosmini’s opinion, to collect an extra tax for the state’s maintenance of public goods because it is “just that those who make use of these public commodities pay the expenses that the state sustains in their favor. But it is not just that the price becomes inflated because of profit-making on those services, services which the public is obliged to make use of.” On the other hand, “getting a net profit out of public commodities maintained at the expense of the state is something that contains within it yet another injustice, which is that of depriving many citizens of the use of those services—all the citizens, that is, who cannot sustain the higher cost. That is directly opposed to the purpose of instituting public commodities: It offends the juridical equality of the citizens, and has the taste of unjust aristocracy.”⁴⁶

Finally, Rosmini considers it unfair to turn import and export duties into taxes “since they can never be distributed in a mode that is proportional to the income of all citizens—which is the principle of justice that is to govern taxation.” Therefore, “all customs duties established as a tax are unjust” and also “harm commerce and national industry because they deprive both of the necessary liberties.”⁴⁷ However, Rosmini considers legitimate duties on exports and imports in certain cases for different reasons from the tributary ones.⁴⁸

Tax Collection

In addition, Rosmini has also an opinion about the way in which taxes should be collected. He rejects the argument that if the government collects direct taxes—that is, “those that the state receives as a straight tax”⁴⁹—“the citizens will feel the weight more and they will complain” and therefore it will be more “convenient to make them swallow the bitter drink without them realizing it.”⁵⁰ The defense of indirect taxes⁵¹ based on an argument of this kind, would be for Rosmini simply “covering the injustices” that the government exercises against the people by leaving them “in ignorance of their interests as well as finding indirect ways to tax without the people realizing it so as to prevent complaining as much as possible.”⁵² In fact, “indirect taxes are distributed randomly rather than according to justice, as it is impossible to calculate exactly who the proprietors are who are hit with the tax, and in what proportion they are burdened.”⁵³

Therefore, “all of these [indirect] taxes must be either abolished or greatly modified if we want to reform public finances according to the principles of justice, which is the only basis considered indisputable by society.” Thus, only

direct taxes, generally speaking, “are susceptible to a fair distribution—that is, a distribution which approximates as much as possible the exact ratio of the income of the citizens.”⁵⁴

Although indirect taxes could help to solve temporarily part of the economic problem, they certainly do not solve the juridical problem of the tributary policy that “becomes more and more complex, even perhaps insoluble” because it is “impossible to regulate indirect taxation in such a way that it is ultimately distributed according to the norm of distributive justice, that is, according to the citizens’ abilities.”⁵⁵

Besides, contrary to what is generally thought, “a people, well instructed about its interests, would not want greater indirect taxation, because it would at least want to know whether taxation were equably distributed, which indirect taxation would never allow. On the other hand, the people would not refuse to contribute directly what they saw was necessary and obviously distributed according to strict justice.”⁵⁶ In a word, direct taxes will give the state an increase in simplicity and celerity in tax-collection as well as an enlargement of the economic and moral trust of the people.⁵⁷

The Political Criteria: Self-Taxation, Healthy Finances, and Clear Laws Oriented to Proportional Taxation

Rosmini proposes three political axioms to put social justice into practice on the tax question:

The regulatory principles of taxation in a nation that has conquered its liberty are three, and are universally recognized as political axioms:

1. That the nation is that which taxes itself; that means—and it can mean nothing else—that the majority of taxes is approved by those who pay them.
2. That there is economy in finances; however, taxation must be as light as possible, having regard for the needs of the nation.
3. That taxation is distributed over all properties without exception in function of what the properties yield.⁵⁸

With respect to the first point, Rosmini imagines a political system where there is a just proportion between tax contributions and political power. According to him, taxes should not be conceived as mere impositions of a minority of politicians and legislators on the patrimony of a vast majority of citizens. Contributors

should not be left out of the political decisions that affect their properties and incomes. On the contrary, Rosmini proposes a wider participation of the latter in the establishment of the taxes they have to pay—following the principle of “self-taxation”:

Give me the contributions that are equally distributed over all properties within the nation and in proportion to what they yield. Act in such a way that the owners who pay more have the compensation of the greater influence that comes with their larger contributions and their power to decree.⁵⁹

This will help for a good disposition of taxpayers who will contribute spontaneously to the common prosperity and the common good:

You will see that many divisions between citizens are removed and you will see that everyone will take an equal interest in the common good, because everyone feels in this case that they are equal in their right, while no one feels sacrificed to the unjust supremacy of the others. You will see that everyone is interested in prosperity, in the glory of the homeland, in the cessation of parties, in the generous payment of tributes without complaint, because the people themselves have decided they want them.⁶⁰

Rosmini also believes that the principle of self-taxation would bring much healthier public finances, better administration of public goods, and an orientation of the whole society to social peace:

At the same time, you will see the appearance of the strictest administration of public funds and on a smaller budget, while public works will be executed to improve all parts of the nation equally and to aggrandize the splendor of the nation itself. It is through justice that concord and peace is achieved, and it is with concord and peace that great works of public utility are done.⁶¹

However, he is aware that self-taxation needs also some institutional arrangements. One of these should be, according to him, to make clear and just laws:

The whole structure of taxation should be contained in only two laws. The first one, to be voted each year, should have as its only task the establishment of the percentage to levy equally on all incomes. This law would be very brief since it would be composed of only one article which could be expressed in two lines. The second law, which would not need to be voted each year but could be reviewed by the chambers each time an improvement was thought possible without touching the fundamental principle, would determine the way of collecting [taxes]. This would be naturally extended, and it is on this point that we have to stop for some time and consider how much should be

changed in the system that has been used so far in order to replace it with a new one.⁶²

However, the most important principle that tax laws should strictly follow is the rule of proportional taxation, avoiding every kind of exemption, subsidy, and special compensation that distorts the delicate structure of well-designed taxes:

Thus, tell the privileged classes: no privilege, no exemption. Regardless of the property that is protected by the state, it will pay its tribute in proportion of what it yields. Thus, tell the class of small property owners: you shall pay less because you have less income, but you shall pay as well the same quota that has been assigned to you in the identical proportion.⁶³

Going Beyond Absolutisms: Fair Tax Policies as Means of Solving the Sociopolitical Conflict

Rosmini is well aware of the obvious political and social conflicts that underlie the tax problem. Indeed, he rejects any tax policy that tends to solve the tax question by opposing one social class to the other. On the one hand, he criticizes a tax policy oriented to protect just the rich, using the state as a means of financing the great property owners while putting the heaviest burden on the small owners' and proletarians' shoulders. According to our author, this concept of taxes hides a sociopolitical absolutism that has its old historical roots in the forced extraction of bottoms of the privileged European aristocracy from their vessels.⁶⁴

However, Rosmini takes a controversial position by arguing that this absolutism is not just a part of the historical past. Our author believes that absolutism based on taxes has many forms,⁶⁵ and it is especially alive in the tax policies practiced by the modern democratic state. Born in the times of the French revolution, nowadays' concept of taxes replaces the old despotism of lords by the new democratic despotism of politicians and legislators. Changing the principle of social justice for a supposedly equalitarian arithmetical calculation, the French revolutionary was the first democratic politician to use taxes as means of financing an omnipresent state with limitless expenses. Rosmini stresses his point by accusing them of using taxes to improve their own privileged positions.⁶⁶ Rosmini's vivid description of the legislator of his time shows that the problem of an irresponsible tax legislation is not just ours:

We can expect economy from men who spend their own, but how can we expect it when they spend what belongs to others, and with somebody else's

money, which they dispose of by law, they can buy the glory of doing great and beautiful things?... They approve of great works of public utility and even of luxury without any problems, because the expenditures come from the coffers of the rich and those expenditures are imposed on the rich with the most absolute of commands, which is the command of the law. These legislators are inclined to let the government into all those enterprises that should be freely left to private industry, and often inclined to reserve to the government itself the monopoly, because they care very little about the damage that is caused to private entrepreneurs and to capitalists.⁶⁷

In fact, the deepest roots of this new kind of absolutism rely, in Rosmini's opinion, on a concept of tax legislation divorced from any natural or divine principle of justice different from the state's power incarnated in the political majority:

The universal and equal franchise in the election of the representatives puts the majority of the citizens in just this predicament. It puts them in a position where they can exercise an injustice for their own profit in the formation of the laws concerning taxation with a very legal title. They can do this on behalf of the very same legislative power, the supreme power of the state, to which no injustice can be legally imputed, as the state in such systems is considered the source of justice. The law in societies as they have so far been constituted has always been considered to be justice itself.⁶⁸

Conclusion

We have presented some core principles and concrete applications of Rosmini's view about taxes. Certainly, we have omitted many special and even odd issues that Rosmini also considers such as inheritance taxes, poor taxes, mortgage taxes, taxes on animals, and many other kinds of taxes. However, the purpose of this article was to show how this Italian philosopher faced the challenge of thinking about a subject that seems purely economical such as taxes from a juridical and ethical point of view rooted in a Christian concept of the human person.

Rosmini's fiscal and tributary philosophy is thus based on one main premise: going back to social justice. This means that the legislator and the politician should establish taxes following the principle of natural law that demands respect for the rights of the human person. In the case of taxes, this principle implies that each citizen should be burdened only in proportion to his or her income. Only this kind of tax policy will allow society to go beyond all predominance of one class over the other by means of an illegitimate use of the state's power:

... the unique principle upon which a civil society must be organized is social justice and not the brutal predominance of one class of society over another. To each, what he owns. Part of this justice is the inviolability of all properties. Part of this inviolability is the concurrence of all citizens to pay the tax in the exact proportion to their income.⁶⁹

Notes

- * This article forms part of a much broader research on Rosmini's philosophy of the economy started at the University of Chicago and continued at the Catholic University of Argentina, the Centro Internazionale di Studi Rosminiani in Stresa, Italy (Rosminian Fathers), and the Istituto Trentino di Cultura in Trento, Italy. I would like to express my gratitude to Emilio Komar, Leon Kass, Francisco Leocata, Umberto Muratore, Cirillo Bergamaschi, Antonio Autiero, Juan Francisco Frank, Michele Nicoletti, Omar Brino, and Daniela Parisi among the people who helped me in my way to understand Rosmini's economic thought.
1. On this sense cf. Alberto Mingardi, "A Sphere Around the Person: Antonio Rosmini on Property," *Journal of Markets & Morality*, vol. 7, no. 1 (Spring 2004): 63–97. Cf. also Paolo De Lucia, "Uomo ed economia in Rosmini," *Rivista di Filosofia neo-scolastica*, 34 (aprile-giugno 1995): 220–48.
 2. Antonio Rosmini, *Rights in Civil Society*, in *The Philosophy of Right*, vol. 6, translated from *Filosofia del Diritto* by Denis Cleary and Terence Watson (Durham: Rosmini House, 1996) [hereafter *RCS*], par. 2163.
 3. Antonio Rosmini, *Politica Prima*, in *Opere Politiche, Opere Edite e Inedite*, vol. 35, ed. Mario D'Addio (Roma: Città Nuova Editrice, 2003) [hereafter *PP*], 325.
 4. Antonio Rosmini, *La costituzione secondo la giustizia sociale* in *Progetti di costituzione*, in *Saggi editi e inediti sullo stato, Opere edite e inedite*, vol. 24, ed. Carlo Gray, (Milano: Fratelli Bocca Editori, 1952) [hereafter *CGS*] 118–19. The quotations correspond to the original Italian of this work. The English translation was taken from the new English version: Antonio Rosmini, *The Constitution Under Social Justice*, trans. Alberto Mingardi, Studies in Ethics and Economics (Lanham, Md.: Lexington Books, 2006).
 5. For a better understanding of the important concept of "regulation of the modality of rights" in Rosmini, cf. Francesco Mercadante, *Il regolamento della modalità dei diritti* (Roma: Multa Paucis, 1981).
 6. *RCS*, par. 2160.
 7. *Ibid.*
 8. *RCS*, par. 1686.

9. *PP*, 329.
10. *Ibid.*, 326–27.
11. *CGS*, 118.
12. *RCS*, par. 2160.
13. *PP*, 351.
14. *Ibid.*, 122–23.
15. *Ibid.*, 322–24.
16. *Ibid.*, 320.
17. *Ibid.*, 325.
18. *Ibid.*, 352.
19. *Ibid.*
20. *Ibid.*, 340.
21. *Ibid.*
22. *CGS*, 118.
23. *Ibid.*
24. *PP*, 340.
25. *CGS*, 136.
26. *Ibid.*
27. *Ibid.*, 133.
28. *Ibid.*, 133–34.
29. *Ibid.*, 148.
30. *Ibid.*, 138.
31. *Ibid.*
32. *Ibid.*, 137–38.
33. *Ibid.*, 138.
34. *Ibid.*
35. *Ibid.*, 149.
36. “In that case, such tax loses its nature as tax and therefore the need for its distribution in proportion to the income ceases.” *CGS*, 139.
37. *CGS*, 139.

38. Ibid.
39. Ibid.
40. Ibid.
41. Ibid., 138.
42. Cf. “Notizie di Carlo Antonio Broggia,” in *Scrittori classici italiani di economia politica, Parte antica, tomo IV* (Milano: Destefanis, Gio. Giuseppe edit., 1804), 6.
43. *PP*, 345.
44. *CGS*, 140.
45. Ibid.
46. Ibid., 141.
47. Ibid., 142.
48. Rosmini admits temporary duties on imports and exports in special cases in order to protect a national or a regional economy. Cf. Antonio Rosmini, *Rights of the Individual*, in *The Philosophy of Right*, vol. 2: translated from *Filosofia del Diritto*, by Denis Cleary and Terence Watson (Durham, U.K.: Rosmini House, 1993), par. 1676.
49. *CGS*, 137.
50. Ibid., 145.
51. Rosmini includes among indirect taxes not only taxes on consumptions but also “all those the state collects under any other title, for example to protect state manufacturing, or as title of compensation for public services provided by the state, or as a title of gain for industries of which the state holds the monopoly, etc.”
52. *CGS*, 145.
53. Ibid., 137
54. Ibid., 144.
55. *RCS*, par. 2164.
56. Ibid.
57. *PP*, 359.
58. *CGS*, 126–27.
59. Ibid., 132.
60. Ibid.
61. Ibid.

62. *Ibid.*, 137.
63. *Ibid.*, 134.
64. “The extreme that was reached by society in the Middle Ages through to the French Revolution was the unjust aristocracy. The grand seigneur made the law and consequently the taxes, and all the other onuses of the state mercilessly weighed on the shoulders of those who were not grand seigneurs ... landlords wrote legislation which was to their exclusive advantage. There was a time when Europe was in a similar and even worse condition, as it cried under the weight of a conqueror aristocracy. How many privileged properties in France did not pay tax of any sort even in 1789? All the major ones; that was a flagrant and enormous injustice.” *CGS*, 123–24.
65. “Absolutism mainly consists in commanding the purse of others. If the absolute ruler is a monarch, he decrees the taxes and makes them fall where he deems best, where he finds less resistance: on the rich and on the poor, without caring much for fair distribution. If the absolute rulers are the extremely rich, they make taxes over the less rich and on the poor. If the absolute rulers are the proletariat or the small proprietors, they unduly aggravate those who are richer than they are.” *CGS*, 132.
66. “The Revolution started from an act of justice, from the abolition of privileges and exemptions. But when the Revolution had in its hands the power to do this act of justice itself, then it felt that with that power it could do much more with impunity: it could shape laws as it pleased and make justice a tool of its whim. Instead of adopting the principle that ‘all properties share the burden of the state in proportion to their income’ this was completely forgotten in practice, and was substituted by the fastest expedient, that of grabbing the goods where they stood and where it was easiest to do, saving the purse of those who made the law, as that purse was the only inviolable one. This fact is so clearly true that that principle of justice concerning the distribution of taxation was not even seriously mentioned in the debates of the time, as the most privileged part of society spoke of generosity while the least privileged part spoke of pillage. The middle way which would have been the just one was not conscientiously considered by anyone.” *CGS*, 124–25.
67. *CGS*, 129–30.
68. *Ibid.*, 121. In fact Rosmini, with a view influenced perhaps too much by the historical situation that was current around 1848, believes that universal vote leads necessarily to bad administration of state finances and ultimately to socialism and communism: “It is therefore impossible that in governments that have adopted the principle of universal and equal vote there is economy in finances and good administration of the public revenues.” *CGS*, 131. “An equal vote in the election of deputies eventually drives to socialism as a result.” *CGS*, 130.
69. *CGS*, 134.