Mobilizing Political Strategy
The Global Practices of Taxpayer Groups

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A debt clock looming under the shadow of a provincial legislature. A public relations campaign to publicize the mundane and extraordinary expenses of politicians. A push to publish the salaries of bureaucrats in a searchable online database. Each of these tactics seem standard-issue in the repertoire of Western populism. The information that flows out of these tactics allows for a very specific form of critique directed at the state and its “wards.” This chapter pieces together a small part of the ideological infrastructure that exists to share, spread, and promote a form of liberal political reason executed by “taxpayer” political subjects.

As the essays in this volume collectively demonstrate, a central concern of analysts of politics must be how political reason travels, breaches jurisdictional and symbolic boundaries, and mutates in the morass of spaces and scales of political and institutional contexts. Here, I explore how the political knowledge produced and deployed by networks of taxpayer groups circulates in material space, and briefly explore the implications of this enormously mobile and malleable form of liberal political reason. The notion of a kind of vernacular “taxpayer” political reason is not new, but little empirical or theoretical work has been done on the notions of “taxpayers,” “taxpayer subjects,” or “taxpayer groups” (see Hall and O’Shea 2013; Hackell 2013; Björklund-Larsen 2017; Williamson 2017; Walsh 2018). Although several scholars have touched on some of the effects the “taxpayer” notion has produced, most scholarship has analyzed some of the conceptual categories that taxpayer groups inhabit or to which they are adjacent. I provide a clear and present example of the importance of examining how this political reason produces political subjects, and how this subjectivization is arranged, assembled, and organized in haphazard ways (Björklund-Larsen 2017). I identify taxpayer groups as central authors of this subject, but certainly not the only ones.

This chapter argues that taxpayer groups operate as key centres of the organization of political knowledge authored for a specific political subject, “the taxpayer.” Specifically drawing upon the insights of governmentality literature (Foucault 2008; Miller and Rose 1990; Rose 1993) and policy mobilities literature (McCann and Ward 2012, 2013), I argue broadly that taxpayer groups should not be looked at specifically as objects in and of themselves or as producers of normative policy and political action, but should be analyzed as networks of knowledge production and subjectivization, organized around the problematic: how do you encourage people to reason politically as “taxpayers”? In order to carry out this analysis, I draw upon two vignettes from fieldwork on knowledge circulation to show how strategies and concepts are mobilized, packaged for consumption, and brought into the realm of possibility for other ideologically aligned activists. Ultimately, these mobilities demonstrate how, where, and through what means that taxpayer reason circulates within a network.

What Is a “Taxpayer” Group?
Similar to think tanks and other advocacy groups with which they are organizationally similar, taxpayer groups are difficult to define through a traditional typology. The organizations that share this name perform a myriad of tasks, all of which differ across their broad geographic and scalar range. Taking them at their word, a taxpayer group is an organization that advocates for “taxpayers.” Unfortunately, this definition only raises a basic prior question, namely, who counts as a taxpayer? In parsing the broad question of what a taxpayer group is, I am influenced by Thomas Medvetz’s (2012) scholarship on think tanks and Eugene McCann and Kevin Ward’s (2012) geographies of policy mobility. Medvetz (2012) approaches think tanks from a relational perspective, borrowing largely from Pierre Bourdieu. He describes two serious problems that flow from definitonalist approaches that attempt to delineate objects by defining their essential characteristics (e.g., which organizations can lay claim to the term “think tank”). First, he identifies the problem that not all “think tanks” will hold the exact “substantive properties” (ibid., 34). Second, he critiques definitonalism for its
implicit endorsement of a specific interpretation of the terms of debate. The struggle to establish a definition enters into the debate that abounds within the social space of think tanks. In short, the definitional work that goes into claiming a concept or an association with a concept is contested — when scholars accept one of these accounts, they become conceptually devoted to that definition: staking a claim within the field might mean that the boundary work, the internecine struggle, and the travel of ideas, notions, and tactics within this field or network are ignored. Geographers McCann and Ward (2012, 327) offer a similar methodological warning, arguing that “overly prescriptive models and definitions of what is or what is not... allow the models and typologies themselves to be reified, becoming the objects of debate rather than facilitating analyses.”

The traditional conception of taxpayer groups is aligned with the notion of “the taxpayer” as an inherently neutral subject, as a collective of righteously involved citizens, and as a genuine expression of democratic mobilization against recalcitrant elites or governments. Camille Walsh (2018) has shown how taxpayer as a political identity became historically linked with racial ideas of worth and legitimate citizenship during debates around education and racial segregation in the United States. Vanessa Williamson’s (2017) work has also built on the idea of the taxpayer as a symbolic identity that simultaneously produces civic pride feelings of responsibility, but also creates an imagined out-group of “non-taxpayers,” which in different contexts includes people of colour (Walsh 2018), Indigenous people (Henderson 2015), and poor people (Williamson 2017).

Isaac William Martin (2013) contends that, historically speaking, certain taxpayer groups have been institutionally aligned with capitalists. Taxpayer groups such as the American Taxpayer Association and many local taxpayer leagues populate a historical register of activist groups that Martin (2013) contends work towards increased income inequality through the pursuit of public policies. Martin’s work begins to show how anti-tax activism coordinated by businesses, capitalists, and their beneficiaries linked their demands with more populist notions of tax politics, to the point where all anti-tax politics are conceived of as populist, broad-based, and in defense of vulnerable taxpayers.

Rather than parsing whether taxpayer groups are fundamentally benevolent defenders of government accountability or are simply “astroturfing” elites, I understand taxpayer groups as a performative network of organizing political action and knowledge mobilization. They should be viewed as bundles of relations and practices that have come to populate a highly specific genre of political organization. They operate as a network of institutions, like think tanks, business/industry interest groups, and others, while simultaneously building and managing this network by facilitating the assemblage of a political subjectivity that I call the taxpayer subjectivity (Björklund-Larsen 2017). It is especially important to describe the practices associated with taxpayer groups in order to facilitate analysis of their effects.

Typically, most of these groups perform “advocacy” for “taxpayers” by meeting and pressuring parties, politicians, bureaucrats, and other state power brokers. Many groups coordinate with ideologically similar organizations, such as business lobbyists, industry advocates, and industry issue groups (Pridgen and Flesher 2013; Martin 2013). From my own field work and analysis of organizational literature and websites, I have found that many others do much of their coordinating work with the intellectual nuclei of liberalism, such as think tanks, economic institutes, and other forums for liberal economic philosophy. However, most do public political work not through the traditional or formal means of policy formulation but through public awareness campaigns, through anti-state, anti-tax/spending crusades, and through the publication and publicizing of specific forms of knowledge about the state (e.g., publishing, editorializing, or pushing for disclosure of public sector salaries), about state fiscal practices (e.g., budget “improprieties” such as deficits, misdirected funds, and so on), or about the conduct of those who control state fiscal practices (e.g., exposing expenses of bureaucrats or politicians) or who are “supported” by state expenditure (groups typically imagined as morally unworthy, such as welfare recipients or Indigenous people).

While such campaigns are strategically chosen and timed, at an aggregate level they are marked by a kind of atemporal permanence, in the sense that these practices do not have any necessary immediate relationship with the effects they might produce; campaigns of critique are always regenerated. These are relatively unique practices that involve coordination across the network, drawing on academic research, public relations and advertising, journalism, and activism, all of which work to produce knowledge and evidence that goes into these “everyday” campaigns. All of these practices are important for maintaining the network: meeting, debating, fundraising, consulting, and learning. These practices internal to the network are integral to producing political effects. The production of evidence is a constant process involving dredging, extrapolating, and circulating figures, statistics, and stories about putatively objective representations of government excess and the positive impacts of tax reductions and restrained government. Most
important of these effects is the nudging of citizens to think about government and politics with the set of evidence the campaigns and organizations produce – and to empower taxpayers to act on government and politics in a very particular way with this evidence.

There are dozens of taxpayer groups stretching across the globe. Most "developed" countries have a national taxpayer group that primarily speaks to the concerns of the aforementioned fictive taxpayer within their national boundaries. Many US states, cities, and counties have their own taxpayer organizations that speak to the interests of whichever rung of taxpayer interests they claim to represent. Typically, organizations at lower orders of government – especially municipal – are less well organized, less professional, and often disconnected from the national and international groups. National and state/province-level organizations typically have more stable access to funds, meaning they can sustain their activity; they also benefit from broader geographic mandates, which widens their field of vision and expands the fields in which they can claim a legitimate interest to operate.

Mobilities of Political Reason
The intervention of geographers in debates about what had traditionally been called policy transfer has been marked by a fundamental methodological reconfiguration of what it means to study policy – broadly defined – and its movement. Several of these scholars, such as McCann and Ward, have argued for a different approach to the study of policy movement, conceived of as policy mobilities rather than policy transfer. They offer a number of critiques of existing policy transfer literature (cf. Benson and Jordan 2011, 2012): that it is too concerned with typologies rather than the exploration of practices, that it is methodologically nationalist (Wimmer and Glick Schiller 2002), and that it is centred on formal state institutions (McCann 2011; McCann and Ward 2012, 2013).

The broadly social constructivist and post-structuralist lens of the policy mobilities approach identifies "policies" as in-process assemblages of knowledge, interacted with by irrational agents with imperfect information. The research agenda that has flowed from these broad critiques builds on a number of strands of the sociological (Urry 2000; Sheller and Urry 2006), anthropological (Marcus 1995), and geographic (Peck and Theodore 2001) literatures. The opposition to what Mimi Sheller and John Urry (2006, 211) call "sedentarist" social science has spurred scholarship that has eschewed stasis, stability, and placelessness. McCann and Ward (2013, 9) sum up the contributions of this varied approach by describing mobility as a "complex, power-laden process, rather than a straightforward a-to-b movement. It is one that involves a wide range of practices and sites. It is about fluidity, mobilisation and deterritorialisation, but, necessarily also about 'moorings,' stabilities and territorialisations."

This chapter is indebted to the methodological framework of policy mobilities scholars. In analyzing how political knowledge is mobilized, how it mutates, where it moves, and through which practices it is moved, the chapter looks less at substantive instances of policy knowledge frameworks – such as Business Improvement Districts (Cook and Ward 2012) – but more at how strategic knowledge circulates in a network of advocacy groups. The methodological lessons of mobilities scholars have informed how I have conceived of the object of this chapter. In accordance with that paradigm, I position policy as active, mobile, fraught assemblages, and circulations of knowledge. A similar theme is found throughout this volume, which challenges scholars to think about ideologies and concepts less as things in and of themselves and more as products of contestation, movement, and tenuous strategic affinities.

Governmentality and Strategies of Liberal Government
The contributions of both geographic and sociological mobilities literatures dovetail well with the second key analytic that undergirds this chapter, Foucauldian-inflected "governmentality studies." This "analytic of government" challenges the centrality and stability of the state as the answer to questions of the exercise of political sovereignty. For scholars working with this suite of concepts, the state is conceived of as a diffuse field of action and as an effect of power, rather than as a sovereign entity that exercises power at will. As Michel Foucault (2006, 16) suggests, thinking of the state as a universal "thing" is "much too broad, much too abstract to designate these immediate, tiny, capillary powers that are exerted on the body, behavior, actions, and time of individuals."

One of the main contributions of this conceptualization is the location of key sources of power, authority, and contestation outside the state, not just inside the state. For scholars of governmentality, the work of centring government outside the state means that the governing of human conduct is complex, and can be understood through Foucault's conception of power as a diffuse, strategic relation rather than a substance wielded by "big" institutions. I have used these Foucauldian analytical precepts to conceptualize how forms of political knowledge and discursive strategies are assembled through complex and multivalent processes, and what political
subjectivities these discursive strategies are aimed at conducting. How do these strategies move? How do these forms of political knowledge travel? How are subjects constituted in dissimilar political spaces? How is liberal political reason such an effective and mobile "technology" (to use Foucault's term) of government?

These broad questions wed these two literatures of policy mobilities and governmentality. The literatures complement one another by sharing a focus on (1) the multiplicity of political practices that constitute the exercise of power, (2) the in-built method of paying close attention to the assembling of concepts rather than accepting them as real, and (3) a very general focus on the importance of the discursive politics of knowledge. Some prominent Foucault scholars have recently pushed back on an overextension of what they call "statephobia" present in governmentality studies (Dean and Villadsen 2016), but there is still a very productive research program to be located outside of the state.

The aforementioned body of scholarship relies on an ostensibly imprecise definition of liberalism. For scholars drawing on Foucault, this is a strategic analytical imperative rather than a weakness in operationalization. Rather than attach my research object (critique of government) to a specific strand of liberalism, such as neoliberalism, I argue, in line with Foucault scholars like Mitchell Dean (2010), Nikolas Rose (1993, 1996), and Graham Burchell (1996), that liberalism need not necessarily be approached as a coherent ideology or a positive pronouncement about what should be. This analytical approach grew out of Foucault’s lectures on governmentality, whereas Gane (2008) points out that Foucault’s analysis of liberalism began through the schematizing of the classical liberalism of the eighteenth century.

In this rendering, liberalism is not a conceived as a "philosophy based on the 'rule of law' and the protection of individual rights and freedom against the unnecessary encroachments of the state" (Dean 2010, 61), nor is it to be taken as a "theory, an ideology, a juridical philosophy of individual freedom, or any particular set of policies adopted by a government" (Burchell 1996, 21). Instead, I approach liberalism as a rationality of rule with a central characteristic: critique of the exercise of state power or state-centric models of sovereignty (Rose 1993; Dean 2010). Because my research focuses on this very practice of critique of government, I point out that it is necessary to align my own work with the strategic choice of a nebulous liberalism that other governmentality scholars have preferred to use. As I point out later in this chapter, taxpayer governmentality can be used to govern to a number of ends, and is "enacted" through a number of tactics, none of which have been inscribed with a specific variant of liberalism. Empirical specificity might change this argument.

In “Rethinking Neoliberalism,” Dean (2014) argues that much of the agenda attributed to neoliberalism has been inflated beyond its means; it can read as a set of outcomes, an ideology, an economic rationality, or a host of policies. Dean advocates a much narrower analysis of the term centering on the economists and philosophers who made up the thought collective that arose out of the Mont Pelerin Society. His argument leads away from neoliberalism as adjective to neoliberalism as a description of a highly specific movement of economic thought: "we should restrict the use of the adjective ‘neoliberal’ to a certain regime of government and not to a specific form of state itself" (ibid., 7).

Dean’s argument is about the need for specificity and for a more focused analytical use of neoliberalism as an intellectual project. The organizations I look at in this chapter can be described as neoliberal in ideological disposition; the very network that makes these organizations hum is linked clearly with a host of neoliberal think tanks that advocate quite specifically for the forms of economic thought born of the Mont Pelerin Society. But I wish to stress that I am not focusing my analysis on these organizations’ ideological dispositions; rather, I am empirically examining their strategies, which are much less specific and much more broadly liberal in the sense I described earlier.

At what point does the taxpayer rationality become neoliberal? Is it in its rhetoric? In and through policies? In the subjects it interpellates? Or is it through the outcomes it could be said to produce? In avoiding the term “neoliberal,” I am avoiding inscription of an essential “form” of “the taxpayer” subject. Beyond critique of state reason, and “defining the limitation of governmental practices” (Foucault 2008, 21), there is little that unites “the taxpayer” as a subject beyond the many cases where it emerges, as I have explored in previous research (Willmott 2017; forthcoming).

I argue that taxpayer governmentality directs its subjects towards the practical governing of the political self in relation to the state. To think about politics as a taxpayer is to think about oneself in alignment with liberal notions of rational governmental political-economic conduct, which I outline below. Taxpayers govern their own political conduct in the space of liberal critique of the acceptable shape and scope of governments; thinking within this space, taxpayers become governable in accord with a liberal telos of government—that government must be limited and restrained (Lemke 2001; Miller and O’Leary 1987; Miller 2001; Foucault 2008). This form of
governmentality is premised upon a depiction of the state that flows from critique of excessive governing or expansion of the purview of the state (Foucault 2008). Taxpayer governmentality does the work of liberal critique of government by harnessing a practical vernacular that allows its subjects to capture the state, read it through the logics of the market, and produce local symbolic critiques of the state’s ineffectiveness, its feebleness, and, somewhat paradoxically, its ravenous will to expand, expropriate, and interfere.

Taxpayer governmentality shapes political self, allowing subjects to think as *homo economicus* in relation to questions of state conducts (Dean and Villadsen 2016). To think with a collection of evidence, and to grapple with the ethical quandaries posed by this evidence, enables a number of questions to be asked of one’s own political conduct and especially of the political conduct of others. What are the limitations of government? What can be asked of “taxpayers”? Under what conditions are extraction and expenditure just? What political demands are reasonable, and who has the moral integrity to make political demands? In taxpayer reason, these questions of politics, government, and the role of the state become symbolically limited to questions of the putative fiscal capacity of the state, intricately linked with the morality of the capacity and willingness of the apolitical “taxpayer.”

Nikolas Rose (1999) suggests that the creation of scales of evaluation and judgability is key to the operation of liberal political reason. This judgability, he suggests, allows scepticism to be positively applied to programs of government. Of liberalism, Rose asserts a need for a calculatory citizenry, whose lives, “commerce,” and politics are subject to the ethic of calculation. He introduces the concept of a “public habitat of numbers” that helps to furnish political spaces as calculatory, expert-driven, and consumed with valuation based on a specific understanding of notions of budget, efficiency, and value. When figures of and about the state and its branches are assembled, each with its symbolic weight, they become part of this habitat. These numbers and stories about numbers are drawn upon by discerning and calculating taxpayers and ultimately structure how they think and act on questions of the government’s size, scope, and reach. The habitat of numbers and stories about numbers helps to constitute political subjects. Taxpayer groups, I argue, are key centres that do organizational work in furnishing this habitat. The strategies, tactics, and institutional work that is done to “equip” the habitat comes out of key moments of collaboration and convergence. A key site where this comes together is conferences.

**Circulations of Taxpayer Reason**

Several tactics have become commonplace among taxpayer groups; most of these tactics circulate within the network of politically aligned groups that collaborate with taxpayer groups. The network in effect furnishes taxpayer groups both in terms of strategic learning of tactics and political “moves,” and also helps to furnish the “public habitat of numbers” that taxpayer groups rely on for critique (Rose 1999). At a 2014 taxpayer conference I attended, to be discussed in detail below, a bevy of outside groups were active participants who ostensibly would have “nothing to do” with taxpayer “interests” or groups. Such conferences are not just for taxpayer groups; they are the circulatory space in which taxpayer interests are actually woven together through the fusion of other interests, values, and ideas. The collaborations that occur between groups flow from the conversations that take place in this space. As Ian Cook and Kevin Ward (2012) and Cristina Temenos (2016) show in their exploration of business improvement districts and harm-reduction policies, conferences are one of the places where policy (broadly conceived as political knowledge) is made mobile and is mutated, and are often sites where policy repertoires are assembled. Temenos (2016, 125) positions conferences as spaces of “social reproduction” for political and policy movements. As “fleeting” spaces where actors come together to disseminate knowledge, discuss challenges and movement futures, and strengthen ties, conferences are spaces of convergence. Convergent space “facilitates the production, exchange and legitimation of knowledge, by convening people from varying interest groups and resources in a particular place at a particular time” (ibid., 128). Thinking about conferences as convergent spaces, Temenos argues that they “constitute the space of mobility within an advocacy movement. It allows the drawing together of people and resources to engage in knowledge production, exchange, planning and actions to address specific issues of contention” (ibid.). Clearly, these spaces do more than draw people together – they help to assemble entire repertoires of action into coherent strategies. While these spaces do not necessarily show the exact movement or successful adoption of policies or ideas, they are capable of methodologically producing the means through which policies and ideas become mobile.

In the case of taxpayer groups, the movement of political strategies occurs across national and subnational jurisdictional borders, across scales, and within political movements. I am also interested in how strategies and tactics are changed during this movement, how their focuses shift, to which
contexts they are applied, and which institutions they are mobilized for or against. The work done at conferences, through educational sessions, speeches, and training, is integral to the taxpayer movement.

The conference I attended featured a number of accountability/ transparency organizations dedicated to procuring or uncovering specific forms of knowledge about the conduct of governments and politicians. Many industry groups were present, including representatives from real estate, oil and gas, and business associations. Think tanks and academics had a large presence, offering analysis of how to think about the "issues" of the day. Finally, activist groups and education/leadership groups figured in the conference mostly by bringing youth to the largely older crowd. Most of the people present were involved in organizing and activism, and had professional backgrounds in business, law, policy (e.g., researchers in neoliberal think tanks), professional political advocacy (e.g., communications, political aides, employment in activist or lobbyist groups), and sometimes academia (almost uniformly economists).

The geographic distribution of these organizations was mostly but not entirely limited to the West. However, the international umbrella organization that has attempted to organize taxpayer groups on a global scale, the World Taxpayer Associations (WTA), has put significant resources into promoting the growth of taxpayer organizations in non-Western contexts. At the conference, an entire session dedicated to the operation of taxpayer organizations in "lower income countries" featured groups from Ukraine, Tanzania, and China. These groups discussed differences in strategies, and the challenges they faced operating in a space where the notion of a taxpayer as a salient political subject has comparatively little public purchase.

A series of short vignettes can shed light on how taxpayer reason circulates and how ideological strategies are readied for movement within the network of taxpayer groups. I use ethnographic observations from field work I conducted at a single conference that brought together taxpayer advocacy groups, activists, and allied political groups, business groups, and other players in the field of neoliberal and right-wing politics. Broadly construed, these groups have many divergent interests yet come together because of commonly held political affinities. The most important is the imperative notion that government must be atrophied and limited. This imperative is advanced in a number of ways, primarily through the sharing of tactics, strategies, and stories about effective political change.

Vignette One: Mashing the Beer Tax
A representative from the UK-based TaxPayers Alliance (TPA) spoke to the entire conference on its second day. Underlining the pedagogical function of this gathering, the presenter spent the allotted time extolling the TPA’s campaign against a proposed tax on alcoholic beverages, which was cleverly cast as "the beer tax." The presenter explained that it was an easy strategic decision to pursue the campaign because of the tangle of symbols involved: beer, pubs, and the working class. He encouraged other taxpayer organizations to select issues to campaign on that could draw effectively on local symbols to increase "grassroots" involvement. Besides the objective of the campaign, which was ostensibly to kill a proposed tax increase in the Tory budget, there were three "secondary" goals. Conference attendees were most interested in hearing about the secondary goals because of their transferability and generalizability: raising awareness of the increasing taxes taxpayers are paying, building the brand of the taxpayer group, and growing bases of support for future campaigns. In sum, this triad of secondary goals amounted to asking how people could become more permanently engaged in critical reflection on issues important to the taxpayer group. To do this, the presenter argued that the battle to kill the tax rested on two key alliances: one with pubs, the other with media.

During his discussion of "media impact," the presenter detailed the campaign's launch through an alliance with The Sun, which produced and featured stories in their paper's signature populist style calling the Tory party "sipocrates" for its support of a higher alcohol tax and warning the government to "steer clear of our beer." The success of the TPA campaign, the presenter argued, could be replicated across jurisdictions and applied to different scenarios. The presentation ended with a photo of a beaming TPA executive sharing a pint with then chancellor of the exchequer George Osborne, who held up one of the beer mats. Not wishing to offend "the taxpayers," the Tory government had reversed itself. The boastful presentation pushed for replication of the organization's success in other contexts, and remained ideologically fervent, never straying from the broadly held ethos of the conference, namely, the arresting of government. Of its audience, the fellow advocates of liberal political reason, the presentation pedagogically asked: Which campaigns of critique are worth pursing? How do you best arouse the interests of everyday people? How can taxpayer groups and other liberal groups work with media and issue-adjacent organizations to build both temporary and more consistent coalitions?
This vignette helps illustrate the discursive work done by taxpayer groups in directing and shaping subjectivities. At the centre of the presentation was the question of how a campaign could be successful, but beneath this, the presentation tacitly asked how people could be shaped to be interested, or how political affinity could be fostered. The taxpayer subject as I have described it is not a natural disposition – it requires constant work, revisitation, enlargement, contraction, and new tactics. The strategic nature of governmentality means that, while members of taxpayer groups and their allies might be more interested in lowering taxes for businesses or ending regulations, it is necessary to cultivate a taxpayer ethos. Who is addressed in campaigns, and how they are addressed, shows that these groups understand the importance of a judicious solicitation of taxpayer outrage. The political residue from this campaign yielded two results: (1) positive identification with the TPA as an organization, especially on the part of those imagined to be “working class” everyday voters; and (2) the political effects of a campaign that might invite citizens to think sceptically about government and taxation, and to reason with the sort of evidence that the TPA produced throughout the campaign.

Vignette Two: Taxpayers in the Developing World
As I have noted, the geographic distribution of taxpayer organizations is weighted heavily towards the West. As mentioned earlier, the World Taxpayer Associations attempted to foster the growth of taxpayer organizations in non-Western countries. The bi-annual gathering of taxpayer associations is one of the key resources for these fragile organizations in learning, networking, and adapting strategies. At the conference I attended, an entire session was dedicated to the operation of taxpayer organizations in lower-income countries, and featured groups from Ukraine, Ghana, and China. For these groups, the primary challenge lies in promoting government limitation and the supremacy of the market in states where household income is far lower than in states where taxpayer movements have flourished. The conference program listed the per capita GDP in the participating countries in order to outline the cascading disadvantage that each group faced.

After panel members spoke about their own countries, eager audience members peppered the panel with questions about the politics of their organizations, totalitarian government, and market challenges. With the help of a translator, a representative spoke proudly about his organization, and was interrupted by an audience member who exuberantly testified that their organization was “extremely entrepreneurial and very impressive.” Flattery, deference, and ingratiation might be described as a networking strategy for welcoming less-established groups into the fold. Despite what might appear to an outsider as punctiousness, the speakers were not treated as tokens or novelty acts; there was real learning to be done. After their panel ended, the representatives circulated throughout the conference floor. They had become magnets for advice, compliments, and exchange of information. More experienced activists were genuinely interested in providing counsel, asking questions, and making suggestions about strategies for growth, dealing with the media, and communicating with the organizations’ apparent constituents – taxpayers. These moments of connection were about building strong networks of action, collaboration, and critique, or, more fundamentally, learning the ins and outs of translating strategy from one place to another. As one delegate eagerly told the WTA president at the conclusion of their panel, “We used your book!” – a reference to the WTA’s field guide to starting a taxpayer association.

These texts, in combination with face-to-face interactions at conferences, show this pedagogical function in action: how to replicate ideological success in permanent campaigns of government critique. The groups that have joined have invested heavily in the discursive work of building the moral and political character of the taxpayer. Assembling this ethical subject is not the only work done at the World Taxpayer Conference. As this vignette shows, the work of mobilization should not be overlooked: how are discursive resources, strategies, and organizational policies – the building blocks of subjectivity – taken up in this convergent space?

What is being mobilized is not the taxpayer metaphor itself but the discursive and material tools that are used to solidify and strengthen this subject. These methods are mobilized from contexts where the taxpayer is already a durable political subject and introduced as a specific discursive tool in the repertoire of political groups, business advocates, and others that have an explicit goal of restraining government. Translating the tactics that bore the politically productive taxpayer subject into entirely new political contexts – whether in China, Ghana, or elsewhere – is a process of trial and error, adaptation, and learning. While the goal may be to replicate the tactics, policy mobilities scholars have shown that in the travels and transmission of policy knowledge the tactics, ideas, and goals will never be replicated exactly (McCann 2011), but will be changed by their movement from implementation in Australia, the United Kingdom, or Canada to the convergent conference space, shaped further by the contingency of advice given and listened to, and by how sharing takes place.
Conclusion

Drawing upon the methodological insights of policy mobility and governmentality studies scholars, this chapter shows how the knowledge and strategies of taxpayer groups help to form taxpayer subjects. I have argued that taxpayer groups are key centres of organization of knowledge used by and reasoned with by taxpayer subjects. The work done to assemble this knowledge is multifaceted and multiscale, and crosses ideological spaces. I locate subject formation processes outside of what might be considered traditional power structures. Conferences are important sites of knowledge production and mobility (Cook and Ward 2012; Temenos 2016), where seminars on tactics, question-and-answer sessions with "policy entrepreneurs," or a debate on overall organizational strategy are held. For taxpayer groups, these conferences address a key issue of strategy: how to successfully contribute to the "public habitat" of numbers and stories about numbers, and how to successfully execute campaigns of critique.

As many contributors to this volume have demonstrated, scholars need to pay close attention to the multidimensional travel of ideologies across various vectors, such as scale, space, and juridiction. Various chapters focus on multiple fronts in analyzing this: the formation of subjects (Chapter 7), the everyday practices that buttress ideology (Chapter 9), or the discursive formations that help mobilize political possibility (Chapter 5). My contribution has been to weave together an account of how subjectivity and political rationality and strategy are assembled and mobilized in a very specific convergent social space.

References


It is well established that the Prairie provinces of western Canada have historically been the site of considerable ideological ferment and intensity. This is confirmed by the diverse, disruptive, and innovative political movements, parties, and institutions that have arisen there since the early decades of the twentieth century, as well as those that have made their way into the twenty-first (Melyn 1992). Often vigorously democratic in spirit (or at least in rhetoric), these various instances of Prairie politics have taken many forms and have adopted multiple, often competing ideological positions and programs (Laycock 1990, 2002). A long tradition of excellent scholarly work has shown that any characterization of the Prairies (or, even worse, "the West") as a homogeneous ideological space could only be itself ideological (Wiseman 2001). It is also true that what might be termed “agricultural subjectivity” remains a crucial point of ideological formation and contestation in the region, and perhaps even beyond it. Just as a particular kind of agricultural political subject was central to the possibilities of the cooperative, agrarian, democratic socialism that was so consequential in the Prairies during the twentieth century, a different kind of agricultural subject has been equally central to the emergence of neoliberalism across significant portions of this same geography in the twenty-first (Epp 2008; Müller 2008).

Our concern in this chapter is to inquire into how such subjects are reproduced ideologically. Political scientists, even those attuned to the category of “political culture,” tend to focus upon the rhetorical artifacts of political