

# Taxes, taxpayers, and settler colonialism: Toward a critical fiscal sociology of tax as white property

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## Abstract

In settler colonial states such as Canada, tax is central to political ideas that circulate about Indigenous nations and people. The stories that are told about Indigenous peoples by ‘taxpayers’ often involve complaints about budgets, welfare, and ‘unfair’ tax arrangements. The paper theorizes how informal ‘tax imaginaries’ and ‘taxpayer’ subjectivities are forged through state policy and how ostensibly fiscal concerns are imbricated with white political entitlement that erodes Indigenous legal and political sovereignty. By tracing the construction of taxpayer concerns and tax myths as forms of fiscalized racism, the paper demonstrates the importance of tax to settler colonialism and the shape of Indigenous-settler relations. Taxpayer subjects are not just legal or material positionings in relation to tax and the state, but powerful subjects that refigure political problems as ‘fiscal’ and construct Indigenous people and nations through racialized repertoires of property and possession.

## INTRODUCTION

In 2017, Canadian Senator Lynn Beyak sparked anger when she suggested that the Truth and Reconciliation Commission’s (TRC) findings focused too much on ‘the negative’ aspects of residential schools. Residential schools are but one of the methods of genocide inflicted on Indigenous nations by the Canadian state, designed to secure white settlement, and sediment dispossession of Indigenous lands, languages, cultures, and nationhoods (Palmer, 2014; Wildcat, 2015). Beyak argued that the ‘good deeds’ of teachers, administrators and clergy had been overshadowed, saying in part: “well-intentioned men and women and their descendants — perhaps some of us here in this chamber — whose remarkable works, good deeds and historical tales in the residential schools go unacknowledged for the most part...” She faced immediate criticism for the comments, especially from Indigenous Parliamentarians such as MP Romeo Saganash and Senators Murray Sinclair<sup>1</sup> and Lillian Dyck. Beyak later explained her comments at a committee meeting:

The speech that caused so much hurt and distress was actually a speech about taxes. My mission here in the Senate is the wise use of tax dollars, and I was questioning why we were renaming buildings all across Canada<sup>2</sup> when a teenage Aboriginal child on a reserve in Canada

<sup>1</sup>Sinclair was the Chair of the TRC.

has never had a glass of clean water... It seemed like our priorities are skewed... So I asked for a national audit of all dollars coming in and out of every reserve... (Tasker, 2017).

Beyak's<sup>3</sup> inchoate attempt at reconfiguring her defense of genocide into concern over 'tax dollars' requires theorization. The invocation of tax in response to Indigenous life is a familiar rhetorical move, authored by confident *taxpayer* subjects, illustrated by a further controversy involving the Senator. In 2018, Beyak came under scrutiny for posting racist letters of support she had received to her Senate website. These letters admonished Indigenous people for being "subsidized" and living off of "handouts," and included sentiments such as "the decision to assimilate first nations [sic] into Canada was and remains the correct one...I resent having to pay taxes that are used in part to subsidize first nation programs...", and "the endless funding pit of reserves has to stop" (Jago, 2019). The appearance of tax, taxpayers and fiscal relations in contexts such as those described above illuminates an epistemology central to the reproduction of 'settler common sense' (Rifkin, 2013)—wherein 'tax talk' (Martin & Kidder, 2012) actively constructs political subjectivities around ideas about tax: who *pays* tax, who is imagined as *not* inhabiting the status of 'taxpayer', and who *costs* 'taxpayers'. These 'tax imaginaries' that Makovicky and Smith (2020) define in relation to citizenship practices around tax, the state, and political conflict, are clearly important to understanding the enduring centrality of tax to politics. I argue that the 'taxpayer' subject fuses fiscal concerns with white possessive racial logics that embody imperatives of both settler colonialism and liberalism. I examine how settlers practice political citizenship in relation to Indigenous peoples through tax, given its longstanding place among the myths and tropes that circulate about Indigenous peoples (Pedri-Spade, 2016; Vowel, 2016). The ideas behind these tropes characterize general patterns of racism toward Indigenous people (Beauvais, 2020; Denis, 2015; Henderson, 2015; Robertson, 2015; Taylor-Neu et al., 2019), inform Canada's aggressive fiscal parsimony (Palmater, 2011; Pasternak, 2016; Willmott, 2020) in relation to First Nations, and structure broader relations of property, possession, dispossession, and capital accumulation (Pasternak, 2015; Blomley, 2015).

The everyday invocations of tax as a cudgel against Indigenous peoples demonstrate the political and legal contours of how the settler colonial present is shaped by the power of tax and fiscal discourses. Many Native people can probably recount experiences of being addressed or hearing complaints by self-identified 'taxpayers' about welfare or subsidies, or seeing taxpayers addressed as *constituents* of policy and political debate about Indigenous life. I ask how tax and "taxpaying" become elements of political vernacular in relation to Indigenous peoples in settler states, and how settlers come to see themselves as the executors of Indigenous life through the prism of tax, conceptualized as a form of white property. What does it mean when white settlers navigate questions of Indigeneity, Indigenous rights, treaties, and Indigenous nationhood through a 'taxpayer' lens, and how does this lens become a comprehensible method for people to understand political and legal questions? Of import for law and sociolegal scholars is understanding how these myths become consecrated in spaces of law, bureaucracy, and the state. Thinking through settler colonialism with tax can help shed light as to why and political myths and vernaculars around fiscal relations continue to dominate in settler states, and operate as forms of governmentality.

Contra analysis of the taxpayer as a legal or bureaucratic subject (Walsh, 2018; Björklund Larsen, 2017), the theorization offered here positions the taxpayer as an *informal* political subjectivity equipped with a vernacular of liberal market thrift (Foucault, 2008) that trades in ideas about the objectivity of numbers and quantification (Espeland & Yung, 2019; Porter, 1996; Rose, 1993), and the technical morality attached to budgeting (Haiven, 2017; Philipps, 1996; Quinn, 2017) and tax (Martin et al., 2009). In settler colonial contexts, taxpayer subjects are constructed through

<sup>2</sup>Beyak here is referring to a movement to rename the Langevin Block, an important federal office building in Ottawa that houses the Prime Minister's Office. The building, now renamed, was named after Hector Langevin, an architect of the residential school system.

<sup>3</sup>Beyak, an appointee of former Conservative Prime Minister Stephen Harper, has since resigned from the Senate of Canada as of January 2021. Scrutiny of her racism toward Indigenous people, blunt advocacy for assimilationism, and residential school denialism had been ongoing for several years (see Carleton, 2021).

possessiveness (Moreton-Robinson, 2009, 2015), property and ownership (Pasternak, 2016; Reardon & TallBear, 2012), and whiteness (Harris, 1993; Walsh, 2018; Baldwin Clark, 2019; Walker, 2020) in opposition to Indigenous self-determination. I examine the politics around the First Nations Financial Transparency Act (FNFTA) and trace how tax, citizenship, and white possessive narratives coalesced into a moment where ‘taxpayers’ were incited to act. Specifically, I focus on how one of the institutional forebearers of this form of governmentality, taxpayer groups, sprang into action.

The Canadian Taxpayers Federation (CTF) has helped to popularize long-standing tropes about taxes and Indigenous peoples (Palmater, 2015; Willmott & Skillings, 2021) that have resulted from both legal and political distinctions between Canadians and Indigenous peoples, but also legal attempts by the Canadian state to assimilate Indigenous nations into Canada. Founded in 1990, as an amalgam of Alberta and Saskatchewan taxpayer groups, the CTF has argued that it stands for ‘accountability’, ‘transparency’, and against government ‘waste’. Their brand of ‘populist’ watchdog politics places them among right wing and/or neoliberal market-oriented political advocacy organizations<sup>4</sup> that have long attempted to construct market-oriented political imaginaries and subjects to consume those market-oriented imaginaries (Willmott, 2017). Despite the group’s political mission,<sup>5</sup> the CTF is often quoted in the mainstream press as an independent representative of ‘taxpayers’, without reference to the group’s ideological disposition. Because they are often focused on more ‘mundane’ issues, such as funding for public transport, deficits, ‘wasteful’ state projects or inefficient bureaucracies, their mundane ‘fiscal conservatism’—or neoliberalism—helps to fill ‘cookie cutter’ stories about the abuse of ‘taxpayer money’ that are a staple of news media (Patriquin, 2004; Willmott & Skillings, 2021). However, this also provides significant space for the CTF to push more reactionary policy advocacy, often under the guise of their ‘folksy’ populist image. Their anti-Indigenous policy advocacy is a prime example, with their advocacy for individual property rights on reserve land (see Fabris, 2018; Carter & Kermoal 2020) one example of their assimilationist politics (Willmott & Skillings, 2021). What makes taxpayer groups distinct is how they work to maintain and build the taxpayer as a political subject, that, while not reducible as a subject of their *creation*, functions in relation to a state that has long relied on constructing tax as a form of nation building (Heaman, 2017; Tillotson, 2017). To understand how tax and *ideas* about tax come to act on people as forms of colonial subjectification, the paper focuses on how the taxpayer subject emerges by examining a tightly related series of editorial texts produced between 2010 and 2014 by the Canadian Taxpayers Federation during debate over the First Nations Financial Transparency Act.

Tax researchers across disciplines have been asking ‘who are the *taxpayers*?’ (Björklund Larsen, 2017; Carrillo, 2020; Martin, 2013; Walsh, 2018; Williamson, 2017, 2018) for several years now, and while race and racism has been present in the analysis of tax (Brown, 2007; Brown, 2021; Carrillo, 2020; Dean & Waris, 2021; Walsh, 2018; Baldwin Clark 2019), Indigeneity and settler colonialism have been somewhat absent (see Willmott, 2020; Henderson, 2015). The interaction of race and economic ideas (Hirschman & Garbes, 2019) must include how tax acts to animate legal and economic concepts that come to constitute race<sup>6</sup> and settler colonialism. The theoretical intervention made here specifically lies in the realm of recent social studies of tax found across fiscal sociology, anthropology of

<sup>4</sup>It is important to distinguish politically-oriented taxpayer groups like the Canadian Taxpayers Federation, the National Taxpayers Union (US) or the TaxPayers Alliance (UK), from tax associations, such as the Canada Tax Foundation, which provide more technical research and analysis of tax policy, law and administration.

<sup>5</sup>Alberta Premier Jason Kenney previously worked at the CTF, along with several others who have served in federal or provincial parliaments as elected officials or as political aides; notably a former provincial CTF director ran in the 2019 federal election as a candidate for the far-right ‘People’s Party’.

<sup>6</sup>Understanding the difference between race and Indigeneity is extremely important. For Alfred and Corntassel (2005), Indigenous means “Indigenous to the lands they inhabit, in contrast to and in contention with the colonial societies and states that have spread out from Europe and other centers of empire. It is this oppositional, place-based existence, along with the consciousness of being in struggle against the dispossessing and demeaning fact of colonization by foreign peoples, that fundamentally distinguishes Indigenous peoples from other peoples of the world” (p. 597). TallBear (2013) has pointed out that Indigeneity and race share some characteristics, but the overall conflation of the concepts is dangerous because it undermines Indigenous claims to Indigeneity, which are not based on ‘race’, but parentage, kin, and connection to a community and sovereign Nation. Andersen (2013), Brown (2020), and Steinman (2012) show how this constant tension between racialization and nationhood play out in different institutional, legal, and social movement contexts.

tax, tax history, and sociolegal studies of tax. Taxation as a legal process comes to bear on the subjectivities of those obligated to pay it—or those who *imagine* themselves as paying it. How do sentiments about Indigenous people ‘on welfare’ transform from racist critique, to a critique authored by a *merely concerned* taxpayer? The move *toward* the ‘fiscal’ is not a move away from racism, or toward ‘progress’ (Seamster & Ray, 2018), but instead demonstrates how putatively fiscal concerns are enmeshed in a conceptual network that involves property, colonialism, money, and racialization, in a form that could be best described as *fiscalized racism*. In other words, racism comes to be constituted through fiscal discourses. Tax, in this sense, serves to both mystify racism by cloaking itself in the fiscal, articulated through populist political vernaculars and familiar stories told about Indigenous peoples. Fiscalized racism serves as an example of what Moreton-Robinson (2015) calls ‘legitimized racism’ against Native people, and forms part of the repertoire of what Pasternak (2016) calls ‘fiscal warfare’—the specific ways that settler states use accounting, budgeting, and fiscal processes to subvert and undermine the sovereignty and nationhood of Indigenous Nations (Neu & Graham, 2006; Gettler 2020).

State strategies to undermine Indigenous sovereignty has long been a concern in Indigenous studies (Simpson 2014; Coulthard 2014; Gaudry & Andersen 2016), and law and sociolegal studies (Banner, 2005; Dorries, 2017; Mawani, 2005; Pasternak, 2014; Pavlich, 1998; Sanderson, 2014; Thielen-Wilson, 2018; Valverde, 2012). This study combines the analysis of formal legal and policy strategies, but focuses on the informal mechanisms by which Indigenous sovereignty is attacked, and how Indigeneity itself comes to be governed by tax tropes and ‘taxpayer governmentality’. Taxpayer politics in relation to Indigenous peoples is complex for two reasons. First, because Indigenous nations are *nations*, there are long histories of Indigenous legal and political resistance to assimilative tax and property regimes of settler states that have interacted with different laws and policy regimes (Bartlett, 1992; Bryan, 2020a; EagleWoman, 2007; Tait, 2017). Second, settlers often do not understand that Indigenous nations are *nations* with governance and legal systems/knowledges, not simply Indigenous ‘individuals’ who live ‘in’ Canada (Starblanket, 2019). This presents problems when comparing differential tax policies around First Nations that settlers might interpret as unfair and unequal, *rather* than understanding how Indigenous nations may be resistant to paying tax to the settler state occupying respective Indigenous territories (Pedri-Spade, 2016; EagleWoman, 2007).

Legal Geographer Nicholas Blomley (2015) has pointed out that “dispossession, like settlement, is never complete, but remains dependent on continued enactments” (p. 171). The point being that dispossession has not ended, but rather, that it endures as a structure (Glenn, 2015; Simpson, 2014; Wolfe, 2006) partly by reinforcing its own legality and legitimacy through the constant undermining of Indigenous sovereignty. Definitionally, settler colonialism (see Wolfe, 2006; Glenn, 2015; Moreton-Robinson, 2015) refers broadly to the idea that entire colonial states currently exist that are ideologically constituted by a ‘logic of elimination’, and where the legal and political apparatuses of the state are actively engaged in genocides of Indigenous nations and people. This definition underlines the importance of a decolonizing lens on law. To think with a decolonizing lens in relation to sociolegal matters like tax, requires that scholars grapple with Indigenous sovereignties to understand how fiscal relations have created legal and political dispossession, and how regimes of property have fueled this relationship. Tax, and its informal political life, has been undertheorized as part of the building the political and legal legitimacy of settlement and property; this history and present require theoretical intervention into the sociolegal and policy spaces where tax and colonialism interact. As Indigenous scholars (Tuck & Wayne Yang, 2012; Pictou, 2020) have emphasized, decolonizing approaches are not simply about explaining colonialism, or performing ‘reconciliation’—decolonizing approaches to law require that Indigenous sovereignties be respected, and be grounded in an analytical ethic that opposes ongoing colonial rule; further to this point, this approach emphasizes *ongoing* processes in which colonial polities like Canada are presently involved in settler colonial state building projects that continually attack Indigenous nations through law and other means.

The paper pursues three arguments at different levels of theoretical abstraction. First, the paper argues most broadly, that there is a relationship between taxation, fiscal relations, and settler

colonialism that should be empirically examined and theorized in sociological, sociolegal, and Indigenous studies literatures. This encompasses taxation and settler colonialism as a formal legal and economic mechanisms, as well as the approach pursued here, which focuses on informal ‘tax imaginaries’ (Makovicky & Smith, 2020) and settler colonial common sense (Rifkin, 2013). Second, and more concretely, the paper argues that there is a specific link between informal tax imaginaries and white possessiveness as they are constituted in settler colonial contexts. Taxation as imagined by taxpayers is not simply about the fiscal, but as it relates to Indigeneity, tax becomes about the entitlement to know, the entitlement to judge, and the possessive logic of the question of who gets to decide—how tax becomes a form of property. The paper traces how it is that the fiscal becomes tied up with the white possessive logics that Harris (1993), Moreton-Robinson (2009, 2015) and Reardon and TallBear (2012) have identified as a central feature of settler colonialism in the west. Third, the FNFTA is used as a case to disentangle the arrangement between settler colonialism, whiteness, Indigeneity, and tax. The FNFTA was pursued by the Canadian federal government as political remedy to the ‘problem’ of ‘opacity’ in First Nations governments, and generated the subject that it proposes as its constituent—the taxpayer (Willmott, 2020). I argue that the law initiated a surgically precise method for settlers to critique First Nations and Indigenous peoples—as *taxpayers*, and show how a political organization of ‘taxpayers’—the CTF sought to initiate this kind of analysis. Through the analysis of a series of editorials authored by the CTF, I identify three building blocks of taxpayer subjectivity: bifurcation of Indigenous peoples from the category of taxpayer, the subsumption of Indigenous sovereignty, and the constitution of tax as white property. This section shows editorials authored by CTF staff helped to create calculating taxpayer subjects as part of the *ongoing* (Simpson, 2014) material and affective colonial structures that sediment property relations, undermine Indigenous sovereignty, and act as everyday structures of white settler political domination.

## TAX, INEQUALITY, AND SETTLER COLONIAL LEGAL REGIMES

Tax and taxation has recently experienced a long rebound from early fiscal sociology (Goldscheid, 1958; Schumpeter, 1991[1919]) back into the empirical and theoretical terrain of sociology (Martin, 2008; Martin et al., 2009; Newman & O’Brien, 2011; Williamson, 2017; Zhang, 2020) amid existing and longstanding analysis of tax in disciplines such as law (Brown, 2007; Likhovski, 2007), and growing attention paid in geography (Tapp & Kay, 2019), history (Heaman, 2013, 2017; Ogle, 2020; Tillotson, 2017), and anthropology (Björklund Larsen, 2017; Makovicky & Smith, 2020; Sheild Johansson, 2018; 2020). Fiscal sociologists have demonstrated that taxes and tax policies have the capacity to exacerbate and institutionalize inequalities (Martin, 2006; Martin & Prasad, 2014). Taxation has a wide range of causal capacities, from redistributing or retrenching income (O’Brien, 2017), to constituting markets and development (O’Connor, 1973), to reconfiguring how wealth interacts with the state (Lo, 1995; Martin, 2008). Henricks and Seamster (2017) point out that taxation can act as a racializing socio-legal mechanism that can plunder the wealth of people of color, enforce white entitlement to the state and democracy, or shrink the state via tax limitation schemes (see Martin, 2008). Tax scholars have often focused on *formal* tax mechanisms that structure inequality. But the *informal* ideational structures that taxation regimes create are also important. Tax can institutionalize inequalities informally, and come to work on people as an *idea* or *imaginary* (Makovicky & Smith, 2020) rather than simply function as a formal policy regime. The critical fiscal sociology approach here builds on the scholarship that examines the informal work of tax (Patriquin, 2004; Martin & Kidder, 2012; Williamson, 2017; Makovicky & Smith, 2020) to suggest that scholarly attention is required to attend to the tax imaginaries and the social spaces in which both myths about Indigenous peoples and tax operate, along with the institutionalized spaces that help make them actual.

The fashioning of taxpayers and taxpayer identity in relation to the law and the state has also been explored in recent years (Björklund Larsen, 2017; Carrillo, 2020; Likhovski, 2007; Stanley, 2016;

Walsh, 2018; Williamson, 2017, 2018; Baldwin Clark 2019). Lotta Björklund Larsen's (2017, 2018) work describes taxpayers as bureaucratic subjects, driven primarily by a relationship of reciprocity to the state, tax agencies, and fellow citizens, which then make and remake the state in their image. Sheild Johansson (2018) points out how the Bolivian state approached taxation as a method of 'inclusion' into the state project, an attempt to make Indigenous people in Bolivia, into taxpayers. In the U.S. context, Walsh (2017) looks historically at the intersection between racialization and taxation, and shows how taxpayer discourses were written in service of white supremacy, specifically by mapping out how the taxpayer acts as an identity category that has been used to justify and legally sediment inequalities in social services. Building from Walsh (2018) and Harris (1993), Baldwin Clark (2019) argues that education functions as a form of property in relation to taxpayer statuses, which are often used to "lawfully exclude others" (410). The work of many of the above scholars has moved beyond the traditional conception of tax as a "social contract" between citizen and state (Makovicky & Smith, 2020). Taxes are more than a means to a 'common good'—in many cases they expose questions of who gets to claim that common good, but of more importance to my argument, they also expose paradoxes about opposition to taxation, and how tax talk (Kidder & Martin 2012) functions in the field of politics.

Scholarly literature has examined the relationship between tax and colonialism (Bush & Maltby, 2004; Dick, 2015; Roitman, 2007; Stanley 2020), tax, law, and Indigenous nations (Bartlett, 1979, 1992; Bryan, 2020a, 2020b; Cahoon, 2018; EagleWoman, 2007; Heaman, 2013; Kiel, 2019; MacIntosh, 2009; Phelps, 1985; Tait, 2017; Stanger Ross 2008) and Indigeneity and fiscal relations (Mackey, 2016; Palmer, 2020; Pedri-Spade, 2016; Pasternak, 2016; Sheild Johansson, 2018; Simpson, 2008, 2014); while Indigenous thinkers for some time have identified it as a generative area for understanding the shape of Indigenous legal, state, and interpersonal relations. Secwepemc leader George Manuel and journalist Michael Posluns identified tax as an element of Canadian assimilation schemes: "authorities... have offered an open hand to an Indian who 'becomes one of us' – that is, an enfranchised, tax-paying Christian, who brings nothing from his past" (2019 [1974], p. 8). However, these observations have not found their way into sociological or sociolegal theories of tax.

## Structuring tax imaginaries

While this paper focuses on the informal political life of tax, it is important to recognize that formal legal structures, court decisions, treaties, and federal policy contribute to the shape of tax imaginaries. In Canada, that begins with treaties, section 87 of the Indian Act, and a bevy of litigation that has attempted to clarify, contest, and refigure the relationship between the Canadian tax system and status Indians. The notion, however that Native people in Canada *do not* pay tax is simply incorrect, though in limited circumstances it *could be* correct.<sup>7</sup> Via litigation around section 87 of the *Indian Act*, and in current practice, actual tax exemptions for status Indians are narrow, and generally apply to income accrued from on-reserve employment, sales taxes on some on-reserve commerce, in some circumstances where off-reserve goods are delivered to a reserve. Modern treaties between Canada and some Indigenous nations (e.g., Nisga'a and Tsawwassen) have gradually removed these exemptions, and amendments to the Indian Act, and new governance institutions (such as the First Nations Tax Commission) have introduced tax tools in different circumstances (Bryan, 2020a). Given that

<sup>7</sup>One of the outgrowths of "taxpayer" as a constituent of Indian policy has been how many Native people and allies deal with the tax talk from settlers, in which people attempt to show that *indeed*, Native people do pay tax, and should be *considered* taxpayers. The error in this approach, is threefold. First, it assumes that Canadian taxation of status Indians is indeed an ideal situation, and undermines the legal and political credibility of the idea that a sovereign nation cannot tax another sovereign nation (see Pedri-Spade, 2016). Second, it assumes that the claims about tax and taxpayers are empirical claims—when they are, as I argue, discursive moves that sediment settler legal and political power. Third, this rejoinder leaves behind Native people who live on reserve, and conduct their lives on reserve, largely then not participating in the Canadian tax system. In short, it *affirms* the taxpayer discourse, in which taxpayers are the rightful and benevolent citizens, rather than rejecting its use as a political strategy. This is a good example of how colonial goal posts for 'ideal' assimilative citizenship operate as a 'moving ideal' (Hammer, 2020, p. 111).

approximately 56% of *status* Indians, to whom section 87 exemptions apply, live off-reserve (Statistics Canada, 2016) most status Indians regularly pay sales, income, property, and other taxes. Inuit, Métis, and non-status Indians are not ‘bound’ by the Indian Act, and do not access the limited exemptions. Bartlett (1992) has pointed out how complex the Canadian system of tax is in relation to section 87 and Canadian law. Historically, even government ministries could not agree as to the source or implementation of a tax exemption for status Indians (Bartlett, 1992; Bryan, 2020a), let alone courts, which had variously dealt with section 87 of the Indian Act, treaties, and constitutional interpretations of the veracity of income tax, real property tax, sales tax, and on who, how,<sup>8</sup> where, and through which legal means these interpretations could be made, despite opposition of Indigenous nations to the imposition of tax by the crown (Pedri-Spade, 2016). And as Bryan (2020b) has pointed out, there are different legal sources of First Nation tax ‘immunity’, which in various legal contexts has been claimed based on Aboriginal rights, through treaties, and statutory exemption through the Indian Act. The sources of section 87 ‘exemptions’ flow to both individuals with Indian status and First Nations as entities, which have further encumbrance from tax through the Income Tax Act and its public bodies provision, under which band governments fall (Bryan, 2020b). Historically the state did not levy tax starting with an 1850 Act that institutionalized the idea that Indians were *wards of the state* (Bartlett, 1992; Prince & Abele, 2003; Tait, 2017). While many Indigenous nations were opposed to being taxed on the basis of sovereignty as Nations (EagleWoman, 2007), tax efforts have also been opposed as encroachment on Aboriginal rights, treaties, and as illegitimate and unfounded extensions of crown sovereignty (Tait, 2017).

Mohawk Anthropologist Audra Simpson (2008) has examined how the Canadian state has pursued taxation of Native people through the aggressive enforcement of border excise taxes on Indigenous Nations whose territories were split by the Canada-US border—such as the Mohawk Nation—and has criminalized an entire trade of cigarette sales by portraying sellers as tax evaders and smugglers. Simpson makes the point that tax is actually a constitutive element of citizenship—and that tax and citizenship function in very close ways in relation to combating the sovereignty of Indigenous Nations (and in this specific case, the Mohawk Nation):

To be taxed is to be a citizen; to evade this is to be a savage, improper, or lawless citizen. The publicizing of this “lawlessness”...incited national anxieties and fiduciary norms around taxation that then took the shape of public concern. However, to be an indigenous person in Canada is also to occupy a different space for citizenship, one that from its inception “evades” taxation because of the legally defined status of “wardship” that recognized Indians occupy (2008, p. 212).

The relationship between tax imaginaries and settler colonialism is perhaps best represented historically by JW Pickersgill, the one-time head of Canada’s bureaucratic agency dedicated to the control and elimination of Indigenous peoples, Indian Affairs (INAC)<sup>9</sup> (Bohaker & Iacovetta, 2009). In a 1955 address titled ‘The future of the Indian in Canada’, delivered to an audience in Edmonton, he argued that Indigenous people had no legal claim to citizenship because “just as there should be no taxation without representation, so also there is something repugnant about the idea of representation without an equal obligation to bear the burdens of citizenship” (Pickersgill, 1955, p. 17). He went on in the speech to extoll the virtues of enfranchisement, the practice where Indigenous peoples would legally become Canadian citizens, which included a right to vote and other rights and obligations, including the loss of any tax ‘exemption’. Enfranchised Indians would also lose any rights or

<sup>8</sup>Tait (2017) points out that *R v van der Peet* established that status Indians had some cultural tests applied to section 87 definitions of taxable income, meaning *how* one exercised particular Aboriginal rights was also limited by Canadian law.

<sup>9</sup>INAC is often colloquially referred to as ‘Indian Affairs’, and has had a succession of names, including Indian Affairs and Northern Development Canada (INAC), Aboriginal Affairs and Northern Development Canada (AANDC), and Indigenous and Northern Affairs Canada (INAC), before more recently being split into two, Crown-Indigenous Relations and Northern Affairs (CIRNA) and Department of Indigenous Services (DIS).

claims to Indian status and concomitantly lose the legal entitlement to live on reserve land. Whether and how Indigenous people should pay tax has long been a fetish object of settler colonial Canada. Heaman (2013) shows that politicians in the province of British Columbia felt that tax should be levied on Indigenous peoples, and that “taxes could train Indigenous peoples to civic spiritedness” (p. 374). Tax was seen as *civilizing*. Indigenous nations thought little of this idea, as Heaman demonstrates, quoting a petition organized by six Chiefs in opposition to British Columbia’s desires to tax ‘Indians’:

they have taken our land with coal, timber, and grass, and we have had nothing in return for it, and now they ask us to make roads for them; last year we all had to pay \$2 and if not our canoes were to be sold to raise it (Heaman, 2013, p. 373).

Heaman (2013) points out that the federal government often rebuffed taxation because it imagined Indigenous nations as “wards of the state”, unable to produce value to be taxed. Other ideas circulated, namely that it was unfair for Indigenous peoples to benefit from ‘civilization’ without paying tax (Bartlett, 1979; Heaman, 2013). In 1885, a Member of Parliament suggested that Native people were nominally causing white men’s taxes to be higher than they would be, “owing to the very Indian reserves” (Bartlett, 1979, p. 176) that were exempted from tax. These debates in the 1800s were antecedents to later conflict relating Indigenous peoples and taxes, but more importantly, they map onto the present quite explicitly—as demonstrated by Simpson’s analysis. Despite the insistence of Canadian liberalism that we are in an age of multicultural reconciliation (Adese, 2012; Kihika, 2020; Starblanket, 2019), settler colonialism does not rest (Simpson, 2014)—but instead morphs itself into new discursive frames (Seamster & Ray, 2018). The direct link between fiscal policy and citizenship that state bureaucrats like JW Pickersgill make, can tell us a great deal about the continuing and durable tax imaginary that exists in Canada around Indigenous peoples relationship to tax.

## Tax, whiteness, and dispossession

As I have shown, tax has long served the settler imagination. The resultant political vernaculars often revolve around conjecture about apparently unfair arrangements of tax in relation to First Nations, or ‘why’ white people’s ‘tax money’ ‘support’ First Nations and associated ‘welfare’ policies (Taylor Neu et al., 2019). While statements that follow this familiar script can be dismissed as *ignorance*, these locutions contain some clues as to what it means to pay tax in a settler society, and why such aggressive regimes of non-knowledge persist (Vimalassery et al., 2016). As a form of cultural backlash to redress for residential schools, Henderson (2015) argues that the taxpayer exists primarily as rhetoric and identity, and for the *deflectionary* purpose of the taxpayer: “In particular, it was rhetorically disqualified in a prominent strand of commentary that mobilized neo-liberal logics and identifications to deflect the question of responsibility for residential schools in the direction of a more palatable question, that of how to minimize the so-called dependency of Indigenous peoples on taxpayer dollars” (p. 23). While I do not contest the possibility of the taxpayer as rhetorical deflection, in the context of my case, I argue that the taxpayer subject is less about avoiding conversations and more about confidently *refiguring* (Patton, 1995) them into terms a taxpayer can make claims upon; it is a logic (Moreton-Robinson, 2004, 2009, 2015; Reardon & TallBear, 2012) inculcated in white settlers. Goenpul scholar Aileen Moreton-Robinson (2015) suggests that scholars must pay closer attention to possessive logics in white settlers, which amounts to an “excessive desire in reproducing and reaffirming the nation-state’s ownership, control, and domination” (xii). For Moreton-Robinson, writing in an Australian context, the notions of dispossession and possession are integral to understanding the operation of settler colonialism and whiteness, where one of law’s basic roles is to secure white *possession* of territory:

The right to take possession was embedded in British and international common law and rationalized through a discourse of civilization that supported war, physical occupation, and the will and desire to possess. Underpinning property rights, possession entails values, beliefs, norms, and social conventions as well as legal protection as it operates ideologically, discursively, and materially (2015, pp. 19–20).

The necessity of possession, via the concept of property rights (Blomley, 2011), built into legal systems in almost all settler colonial societies, attempts two things: to mark Indigenous territory as empty and thusly as non-property (Harris, 1993), and then to enroll that dispossession into a legal regime that empowered white settlers to value possession (Bhandar, 2018; Mackey, 2016; Moreton-Robinson, 2015). One of the basic roles of tax as it is currently deployed is to secure white possession of the political sphere, and it further acts as an assimilative performance of the legitimacy of settlement. The possessive logics of control, ownership, and domination help taxpayers problematize specific arrangements of Indigenous life, and thusly allows them to invest their moral capabilities and political judgments into scrutinizing, and skeptically surveilling Indigenous politics and governance. These are directly related not only to the acts of dispossession that every settler benefits from, but the right to speak about these issues constituted as objective ‘taxpayer concerns’ rather than positioned settler politics. That is, taxpayers imagine themselves as buttresses against the state’s profligate and ‘politically correct’ dealings with Indigenous nations, and imagine the political sovereignty given to them through possession as the right to make decisions about Indigenous life. White possessive logics (Moreton Robinson, 2015) animate many political subjects, but is an especially pronounced epistemological element of the taxpayer and drives fiscalized racism.

I challenge the neutrality of the taxpayer as both a political and legal actor, and instead regard the taxpayer subject as: first, less of a benevolent and affirmative or positive identity or identification. Second, that this subject is not exceptionally concerned with tax as a material-economic exchange or contribution, but as a moral symbol of political sovereignty. The taxpayer subject comes to figure themselves as both legitimate based on a settler tax imaginary that sees tax as a form of white property, and as an officiant of legal sovereignty over Indigenous nations. In the context of settler colonial Canada, the taxpayer political subject *detests* taxation politically, but also *desires* it legally as a method of securing the sovereignty of the settler state (Goldstein, 2008; Mackey, 2016).

## FISCALIZING FIRST NATIONS

To examine the dynamics in which taxpayer subjects are constructed in relation to settler colonialism and fiscalized racism, I turn to an analysis of the politics around the First Nations Financial Transparency Act. The First Nations Financial Transparency Act was first introduced as a private members bill by Saskatchewan MP Kelly Block before making its way into the Conservative Party government’s throne speech in 2011. It was passed into law in 2013, despite sustained political resistance and legal challenges from First Nations. Controversy in the press around Chief salaries had existed since at least 2008–2009 when the CTF published leaked documents, and the FNFTA became part of the federal government’s response to these controversies. The FNFTA requires that First Nations post audited financial statements and the salaries of band Chiefs and councilors online, on a centralized INAC website. However, as Mi’kmaq legal scholar Pam Palmater (2015) has pointed out—First Nations governments were already *required* to distribute financial information to INAC, suggesting that the point of the law was to make this information visible to the public, not to members of First Nations. The law attempted to create commensurate reporting of financial statements by band governments to INAC, while also subjecting First Nations to a centralized auditing standard (see Willmott, 2020). Such reporting was already a condition of “funding agreements” between a given First Nation and the federal bureaucracy; the law created the appearance that First Nations had been operating without the ‘input’ of INAC. The government maintained that the law was

necessary to maintain democracy and accountability. One of the most controversial pieces of the law revolved around the enforcement mechanism which would allow the INAC minister to withhold “non-emergency” funds from a First Nation that did not fully comply with the law. While serving as a direct confrontation that would serve the Conservative Party’s aggressive anti-Indigenous politics, it mostly relied on tropes about ‘crooked’ Chiefs and irresponsible First Nations governments (Palmater, 2015). Anishinaabe scholar Hayden King (2014) argued the law was deeply paternalistic and would harden anti-Indigenous sentiments, writing in part, “many so-called experts on First Nations peoples in the media and politics will generalize to indict all leaders as taxpayer leeches (though the language will be more delicate)”. Eden Robinson, a Haisla and Heltsiuk writer described the FNFTA’s demands as an insult to the integrity of First Nations leaders: “Every single chief councillor and band councillor up and down the coast was publicly forced last week to prove they aren’t liars and cheats” (Robinson, 2014).

The law served a variety of purposes including bureaucratic operability, accounting standards commensuration, and colonial aspirations of “Indigenous democracy” (Willmott, 2020). The vantage point that the law serves for this paper is to pay attention to how the numbers, budgets, and accounting figures made ‘public’<sup>10</sup> by the law help to transform referents of the information it produces, into taxpayers, and what kind of ethical and political commitments that information asks those it addresses. The CTF’s framing of the FNFTA turned the law into a discursive struggle to render First Nations into objects of fiscal concern. Similar to the approach taken by Mawani (2012), I do not endeavor to do an exhaustive accounting of everything discussed during the debate around the FNFTA and the concomitant ‘taxpayer’ outrage. Instead, the analysis illuminates the terrain on which tax comes to work on an informal level, and demonstrates how tax imaginaries help to construct taxpayer subjectivity. The campaign launched by the CTF took place over several years, and had been a focus for years prior to the legislation’s introduction. The editorials I analyze were authored by various CTF staff between 2009 and 2014, and appeared in media ranging from nationally distributed papers to publications in smaller cities. These editorials published in support of the FNFTA constitute a tightly related archive of texts through which I trace the discursive shape of the taxpayer as a subject position in relation to Indigenous peoples. I do not attempt to write a full historical genealogy of the taxpayer, nor I do not suggest that the taxpayer and tax politics *only* came into being with the introduction of the FNFTA. This inchoate subjectivity requires constant cultivation, and ideological maintenance. The case I present here is but one well-encapsulated instance where political and legal conflict led to the surfacing of the taxpayer subject; there are many instances where this subject arrives (Henderson, 2015; Mackey, 2016), but few are as well-bounded and structured for a focused analysis.<sup>11</sup> In examining the discursive shape of how the taxpayer and fiscalized racism emerges through discussion of the FNFTA, I identify three primary discursive effects that serve as building blocks for tax as a matter of settler colonial concern and as forms of governmentality that builds a subject to consume and echo those concerns: tax as a strategy of legal bifurcation; as a strategy to subsume Indigenous sovereignty; and tax as white property and security.

## Legal bifurcation

The first discursive strategy that makes its appearance sets the groundwork for the legibility of the subsequent forms of subjectivation. I refer to this strategy as a legal-political bifurcation between *First Nations people*, and *taxpayers*, which is a necessary element to performing the boundary work

<sup>10</sup>The information made public by the law was generally readily available to its constituents, band members. The idea of it being rendered ‘public’ refers to the information’s dissemination to the non-Indigenous public.

<sup>11</sup>It is also not my intention to suggest that First Nation governments are above critique—for members of First Nations, they are certainly not. My intention is simply to demonstrate how taxpayer concerns are formed through the discursive moves that I demonstrate, and to attempt to understand the general ideological principles that drive taxpayer vernacular at all levels of ‘engagement’ with Indigenous governments, Indigenous people, and Indigenous relationships with Canada, fiscal or otherwise.

that is at the heart of taxpayer subjectivity. Contained within this dyad is the notion that there is a categorical distinction between taxed *payer*, and an untaxed *burden*. Blomley (2011) points out that the boundary-producing capacities—both spatial and social—are a fundamental element of property. This illustrates a point similar to what Baldwin Clark (2019) Walsh (2018) observed in the US around the racial imaginaries of taxpayers versus “taxeaters” who should be excluded from the full exercise of citizenship (p. 107). Walsh (2018) shows how the taxpayer as a symbolic structure emerged in U.S. cases involving race and education such as *Serrano v Priest*, and *Brown v Board of Education*, where parents who opposed desegregation, or the equalization of state spending on education, and organized around claims by *taxpayers*. This legal status was used by a coalition of white parents to make specific claims about their rights to services, but also to ensure their legal standing to bring cases, in which they previously would have none—all predicated on their status as taxpayers. This dynamic persists in settler colonial Canada (See also Walker, 2020)—though with an important distinction—while the cases that Baldwin Clark (2019) and Walsh (2018) write about is pertinent to *race*, this case is pertinent to both *race and nation*.

As discussed previously, the majority of First Nations people pay tax in some form because the limited nature of the tax ‘exemptions’, and a long history of litigation (e.g., *Nowegijick v Canada*; *Benoit v Canada*; *Mitchell v. Minister of National Revenue*) that exists in which First Nations as legal entities and First Nations people as individuals have contested the Canadian state’s right to tax First Nations people (Bartlett, 1992; Bryan, 2020a). The Canadian Taxpayers Federation has consistently fought the attempts by First Nations to exercise these fragile ‘exemptions’, but as it becomes clear, it is because the CTF regards Native people as non-taxpayers regardless of whether it is *empirically* demonstrable or not. The CTF has pursued a strategy of careful distinction between ‘taxpayers’ and Indigenous people in order to give the impression that Indigenous peoples are *subsidized* by an aggrieved class of taxpayers.

In an editorial in the *Calgary Herald* (2014), the Alberta and British Columbia provincial directors of the CTF wrote that FNFTA was a necessary element of democratic citizenship, and an *opportunity* for First Nations: “Hopefully, aboriginal bands [sic] see this new law as an opportunity to grow their accountability to their members and to taxpayers”. The bifurcation between “aboriginal band” or “band members” and taxpayers is striking, and illustrates a particular vision of a separation between these two categories that disassociates band members from the category ‘taxpayer’. This bifurcation of these two political-legal categories can tell us a great deal about who it is these authors envision as the referents and the addressees of their writing. In another editorial, published in approximately 20 Post-Media-owned papers across Canada, the CTF’s Colin Craig (2012) extolled the virtues of transparency so that taxpayers ‘and band members alike’ could arrest state action: “we pushed the federal government to place reserve politicians’ pay information online so taxpayers and band members alike would know more about the reserve politician they saw in the newspaper asking for more money from Ottawa.” Band members are positioned as mere *spectators* in their own governance. Given that ‘taxpayer’ is not an actual legal status that one holds, except in dealings with the Canada Revenue Agency, the demarcation does not exist outside of symbolically positioning Native people outside of the category ‘taxpayer’ and positioning the category ‘taxpayer’ as the fiscally constitutive subject—necessary for the band to exist. Previous research (Wilkes et al., 2010) on press coverage of Indigenous peoples has also shown this bifurcation between two distinct categories of person, with the taxpayer serving as a distinction between those “who cost and those who pay” (p. 53). The legal bifurcation between taxpayers and ‘band members’ is made within a complex terrain of income tax rules, in which income accrued for on-reserve labor is not taxed, but people with Indian status who accrue income from off-reserve labor or commerce are subject to income tax. Moreover, amendments to the Indian Act (1951; 1988; 2005) have allowed bands themselves to levy property and income taxes under certain conditions. This example underlines the dexterity of the taxpayer as a political subject. The taxpayer here is a stand in for white settlers, who regardless of whether they themselves *actually* pay income taxes, are *always* taxpayers, even if they have too low an income to pay taxes, or have benefitted from the array of tax credits and tax expenditures. To bifurcate between taxpayers and band members is only to underline the illegitimacy of one of those subjects’ political participation.

## Subsumption of sovereignty

The discursive appearance of the taxpayer subject not only relies on the imagined boundaries between taxpayer and non-taxpayer, it also requires that Indigenous sovereignty not only be ignored, but actively overruled as a general principle. In this sense, taxpayer subjectivity mirrors settler colonialism in Canada in which legal institutions undermine the idea of Indigenous nations as nations, preferring to see Indigeneity as culture, race, identity, or order of government (see Andersen, 2013). Taxpayer subjectivity specifically regards First Nations as just another *constituent* of taxpayers, and whose ability to self-determine is premised on the consent of taxpayers, rather than as nations whose sovereignty can be exercised, and *refusal* practiced (Simpson, 2014). There are a few ways that Indigenous sovereignty, and constitutionally defined Aboriginal rights are undermined by the taxpayer subject. First, the CTF strategically discussed First Nations band governments as a ‘level of government’ rather than as nations with control over territory, exemplified by this piece in *The Province* (2014a): “It’s the level of government very few British Columbians ever think about. More than two hundred aboriginal bands [sic], each with elected chiefs and councils, managing hundreds of millions of dollars in federal and provincial tax money.” This subtly quashes Indigenous claims of sovereignty,<sup>12</sup> simultaneously dismissing bands as simply another *level* of government,<sup>13</sup> hierarchically beneath the federal and provincial governments, that “few” would ever think about—an explicit reminder of the expected reader.

Second, while suggesting that the First Nation band governments were sources of government, the CTF’s publications consistently supplied a bevy of large fiscal figures and what they felt were small population figures, as the 2014 piece from Bateman and Fildebrandt demonstrates:

The real cake goes to [FN Chief]...of the...[First Nation] in [province], who took home \$914,219 last year...How many people live on this reserve? Thirty-nine. That’s \$42,153.85 for every man, woman and child on this reserve.

The first move, positioning First Nations bands as a level of government enrolls bands into a space where taxpayer critique can be applied, relying on the ‘mechanical objectivity’ of numbers (Porter, 1996) while at the same time, the second move diminishes the stature and importance of First Nation governments. The appearance of small population numbers is read *contra* a consistent supply of large fiscal numbers: “managing hundreds of millions of dollars”; “\$164,453, plus \$100,778 in expenses”. The contrast between small populations with large financial numbers serves the agenda of diminishment, that is, it creates a skepticism toward the operational complexity and necessity of band governments. The nations and band councils are portrayed as tiny fiefdoms, barely large enough to warrant a “level of government”. While the terms of diminishment encourage skepticism toward the importance of band governments, the fiscal figures cement this idea by constructing them as money *sinks*, whose stature does not match the money they are ‘given’ by taxpayers. In short, band governments are constructed as real sources of government, but with diminished importance and stature which as a result the expenditure of tax monies on their governmental activities appear unjustified. Furthermore, band governments being referred to as the ‘fourth level of government’ also accomplishes another goal, which is to mark taxpayers as rightful constituents of band governments; their citizenship *to* these bands is attached only to the notion that this fourth level of government is *operating* with taxpayer funds. As the CTF’s Colin Craig (2010) explained in an editorial in the *Winnipeg Sun*, “After all, as taxpayers are paying for their salaries, why should they be the only

<sup>12</sup>It is important to remember that band governments are legal creations of the Canadian state. Indigenous forms of governance, those that lay outside of the *Indian Act*, should not be confused with band governments. Band governments are typically the only form of government that the Canadian state will engage, itself a strategy of undermining Indigenous nations’ sovereignty.

<sup>13</sup>The notion that First Nations are levels of government puts them in a hierarchy of Canadian state levels of government, rather than as self-determining.

politicians in Canada that don't have to disclose their salaries to the public?" The subtextual message is that the *taxpayer* exercises sovereignty, and cancels out Indigenous rights to self-determination.

## Tax as property and security

Property is a central organizing feature of settler states (Bhandar, 2018; Blomley, 2015; Bosworth, 2018; Dorries, 2017), and it continues to create political space for settlers to construct vernaculars of ownership. In press releases, the federal government extolled that the FNFTA was necessary to the functioning of democracy in First Nations, as then Indian Affairs Minister, Bernard Valcourt put it: "Our Government expects First Nation band councils to use tax payer dollars responsibly and for the benefit of all community members which is why we brought in the First Nation Transparency Act." (Hopkins, 2014). The National Director of the CTF wrote an editorial in the *National Post* (2014), arguing that "The FNFTA is good news for First Nations band members everywhere, including the large number of excellent chiefs and councilors. It will empower First Nations to make informed decisions about their political leadership, and also allow them to engage on more equal footing with all Canadians, to build a more informed and fact-based dialog on all sides." The assumed *democratizing* features of the disclosure and publicization of remuneration and audit data required by the Act is presented as a public moral good, rescued from the secrecy of First Nations bands governments. The taxpayer subjectivity asks of its referents to consider the very terrain of Indigenous social and political space as a universal space. For the CTF, making data public ("online") is a first step to freeing the data from the limited readership this information previously had: that was band members—actual constituents of the data—and INAC bureaucrats to whom the data would be remitted 'privately'. The FNFTA restructures the citizenship space around First Nations bands, as the CTF suggest in this *Huffington Post* (2014b) editorial:

This week, for the very first time, taxpayers and the band members who cast ballots to elect those chiefs and councils are getting to see the financial statements and political salaries for those bands....

First, there are Indigenous peoples, those who have a real relationship to their community, kin and nation, and second, the citizenship of settlers, refigured as taxpayers. In the taxpayer imaginary, *non-First Nations* people are entitled to participate in the governance of First Nations—the right to an opinion, to critique, to surveil, and most importantly, a right to an avowal of withdrawal—the ability to say 'no more'. In which the imagined 'taxpayer' status not only allows a citizen exercise of sovereignty over Indigenous nations, it also secures tax as a form of property that guarantees legitimacy in the settler political sphere. This echoes the analysis of Goldstein (2008) in the US context, and Mackey (2016), who suggests a deep contradiction in taxpayer discourse in relation to Indigeneity in Canada:

much anti-land claim discourse is framed as anti-government, and thus against what they see to be too much taxation. Yet here, in apparent contradiction, paying taxes is seen as essential indication of patriotic loyalty.... despite opposition to taxes on one hand, people appear to see taxation relationship with the state as essential to producing the national community, on the other. At the same time, a lack of such relationships with the state appear to put people outside that national community (pp. 117–118).

While the CTF is a stern critic of the state and of governing, it renders taxation as a moral good and as a form of property—wherein participation in this reviled form of state extraction becomes necessary for *securing* the sovereignty of the settler state, and the political legitimacy of white settlers. The CTF holds up taxation as a necessary good in marking who gets to make claims against the state,

and concomitantly who deserves protection from the state. The very kinds of animating forces behind the taxpayer subjectivity are not just found in the measured and strategic statements of organizations like the CTF, but in the space of the everyday informal discourses that circulate about Indigenous peoples. The work the CTF does is to invite taxpayer scrutiny and indeed *resurrect* existing taxpayer anxiety around tax and Indigenous peoples (Simpson, 2008, 2014). These concerns found their way editorials not authored by the CTF, but by ‘regular’ Canadians, such as this unsigned editorial in the *National Post* (2010a) that lamented bureaucracy and the direction of political accountability: “It seems Indian Affairs is more accountable to the chiefs than to the Canadian taxpayers who foot the nearly \$8-billion annual bill for running the country’s reserves”. Other commentary, such as the following published in *The Sagem* (2010) reflected the CTF’s ownership narratives: “If he [a FN Chief] wants his people to believe in themselves then they should try paying for these improvements themselves through self taxation instead of freeloading off the over taxed people of Canada. I would like [The Chief] to publish his and his councilors salaries as they are paid for by the taxpayers of Canada and are open to the public under the Freedom of Information Act.” One commenter writing in *The Abbotsford News* (2010b) suggested that the historical roles of oppression had been *reversed*—with Indigenous people now *abusing* taxpayers: “With some validity it has been said that the early explorers who landed on our eastern shores first fell on their knees and then on the aborigines [sic]. Times have changed. Canadian taxpayers are now the ones being abused.” These taxpayer subjects, and the tax imaginaries at work here demonstrate fiscalized racism, as a key to how settlers often understand Indigenous-settler relationships through the fiscal, and how fiscal concerns are shaped by race.

## SPEAKING FROM ‘NOWHERE’: TAXPAYERS AND WHITENESS

In a sense, the taxpayer is one more tactic in what Eve Tuck and Wayne Yang (2012) describe as “settler moves to innocence”, which they define as “strategies or positionings that attempt to relieve the settler of feelings of guilt or responsibility without giving up land or power or privilege, without having to change much at all” (p. 10). The moves to innocence that Tuck and Yang discuss mostly describe how settlers erase their participation in settlement and ongoing colonialism. While most of these strategies are used in service of innocence, perceived benevolence, non-complicity, or left politics, the taxpayer might not appear to fit. What I contend is that the taxpayer subjectivity removes settlement as an element of consideration, from consciousness, and replaces it with at once, an imagined political and legal status. It ostensibly attempts to remove questions of politics, sovereignty, and identity from the objects that it investigates—to think about Indigenous issues as a settler is one thing, but to think about politics and Indigenous issues as a taxpayer is to stylistically—but not substantively—remove identity, nationhood, and sovereignty as issues, and to reconstitute them as fiscal concerns. While putatively, the taxpayer envelops and renders political questions as objective technical fiscal issues, the strategic move to innocence removes questions of settlement, of treaties, of legal status, and constitutes the taxpayer not as a subject of settlement, colonization and power, but a subject of fiscal objectivity. In this sense, the taxpayer, while analytically a subject of settlement and white entitlement, outwardly positions itself and the will to knowledge that animates it as form of ‘common sense’ color-blindness (Bonilla-Silva, 2002; Robertson, 2015; Walsh 2018). While Reardon and TallBear (2012) discuss the relationship between whiteness, property, and science, the logic applies well to tax, as a moral good—as well as a form of ownership of its imagined ‘wards’ or constituents. They write of science, that “These understandings and performances reflect a very old order of things in which whiteness figures as a rational civilizing project that creates symbolic and material value of use to all humanity. As a formation that brings good things to all, whiteness itself becomes a thing of value that should be developed and defended” (p. 234).

To think as a settler and a taxpayer then is to perform the ‘double move’ described by Cindy Patton (1995). The taxpayer appears free from the ‘contamination’ of ‘bias’ and ‘identity’—making

decisions ostensibly based on reason, evidence, and the ‘common good’—but at the same time the taxpayer refigures the territory on which politics is contested. The taxpayer is a subjecthood that contains a strategic move away from the idea that the subject’s ideas are animated by racism or settler colonialism. In order to perform this move of refiguring political space, settler-taxpayers critique Indigenous governments, peoples, and enroll their critiques as objective and universal taxpayer concerns. The ‘settler-taxpayer’ then is about strategically harnessing knowledge in order to refigure the space of critique of Indigenous peoples and governments.

All at once, to speak as a settler-taxpayer is to attempt to speak from nowhere (Haraway, 1988) while being deeply interested in seeing one’s concerns not as racist settler concerns, but as disinterestedness. Approaching politics from the position of the universal, from a position of disinterestedness inscribes the double reversal: the taxpayer is only concerned with the rational disbursement of state monies—they mark politics as an exercise in objectivity, themselves as the ideal and rational participant. Carrillo (2020) points out the fallacy of the singular, universal taxpayer, arguing that “such assertions tend to lead to appeals keyed to interests ostensibly shared by *all* taxpayers, which are truthfully shared only by *some* taxpayers” (p. 144). The move to the universal is itself a move to innocence, it is a move from having an identity—to mark oneself as the universal allows settlers who figure themselves as taxpayers to believe they are adjudicating Indigenous life objectively, from ‘nowhere’—free from ideology. To render Indigenous life through the lens of the taxpayer is a strategic attempt to remove the adjudicant, and instead, taxpayer vernacular become the utterances of the unmarked. If the taxpayer refigured the space of politics, Others who enter that space *marked*—become another interest. An ultimate move to innocence, the taxpayer positions their concerns as objective, neutral and disinterested, and removes the possibility that their putatively fiscal concerns are driven by racism (Denis, 2015; Robertson, 2015), false benevolence (Tuck & Wayne Yang 2012), or possessive colonial entitlement to control Indigenous lives (Goldstein, 2008; Moreton-Robinson, 2015). While the fundamental contradiction at the heart of the taxpayer as political subjectivity is that almost all people will eventually pay tax in some form, Reardon and TallBear (2012) show how important whiteness is to understanding strategies like the taxpayer: “If whiteness and the property and privileges that it encloses are to be effectively defended, its owners must also claim the right to define the others who are not white and who therefore should not access its privileges” (p. 235). In the settler tax imaginary, tax is to provide political protection against those it regards as lesser or illegitimate participants in the polity. In short, taxpayer subjectivity does not result in *empirical* claims—it is a form of *security* against those it imagines as impossibly inhabiting that subject position.

## MAKING THE FISCAL RACIAL

One of the central missions of taxpayer groups writ large is filling the empty signifier ‘taxpayer’ with liberal interpretations of what it means to be a citizen—critical of state expenditure, conversant in the terms and concepts of budgets, revenue, and further hypervigilant against ‘governing’ (Willmott, 2017). In this sense, taxpayer groups position ‘the taxpayer’ as the ultimate form of sovereign rule through tax as political property. Rule not by the demos, but by the taxed. But as Williamson (2017) points out, one of the key problems of taxpayer rhetorics is that there is a ‘taxpayer gap’ that she describes as the space between people’s tax bills and whether they actually ‘paid’ tax to the state—or whether credits, low income, or other tax expenditures evened out their contributions. Many of the people that Williamson interviewed describe themselves as taxpayers—but for many of them it was unlikely that they actually had *paid* income tax. Whether they actually ‘paid’ tax had no bearing on their identity as taxpayers, which underlines the importance of thinking about the informal imaginaries that structure political conduct.

This gap, while empirically interesting, is not an aberration or a contradiction, or simply a problem of miseducation about one’s tax status. Instead, it tells us that perhaps, claims authored

by taxpayers mean something else: not necessarily a connection to an empirical reality about whether one really does ‘contribute’ to the state—but a moral notion (Martin & Kidder, 2012). The liberalism—critique of reason of the state (Foucault, 2008)—embedded in taxpayer organizations underlines the connection between liberalism and race. Charles Mills (2017) argues that liberalism must be attended to as a racialized form of thought, observing that liberalism’s genesis, despite its “seeming neutrality and universality of the mainstream contract is illusory. As it stands, it is really predicated on the white experience and generates, accordingly, a contractarian liberalism that is racially structured in its apparatus and assumptions” (p. 35). Liberalism must be attended to as a racialized and racializing art of government, and taxpayer groups as executors of that liberal impulse to critique the state and forms of government, stand as vanguards of racialization—of inscribing race into property (Bhandar, 2018; Bosworth, 2018)—and property into tax—completing the liberal double move.

Taxpayer groups rely on two key notions—one, that tax as one of the most obvious forms of state coercion is bad—and two, that while tax should be scorned—it does play a key role in constituting the state for those with property. That is, that tax is both bad, but it is also *security*. Taxpayer groups in settler states are then animated by two impulses—building critical capacities in ‘taxpayer subjects’ and securing and maintaining settlement—the propertization of Indigenous territories for the state. Harris (1993) argues that whiteness can be conceptualized as a form of property:

the settlement and seizure of Native American land supported white privilege through a system of property rights in land in which the ‘race’ of the Native Americans rendered their first possession rights invisible and justified conquest. This racist formulation embedded the fact of white privilege into the very definition of property, marking another stage in the evolution of the property interest in whiteness. Possession - the act necessary to lay the basis for rights in property - was defined to include only the cultural practices of whites. This definition laid the foundation for the idea that whiteness - that which whites alone possess - is valuable and is property (1721).

I suggest that tax is tightly conceptualized around possession through tax obligations and imaginaries, and has come to double as a form of ownership—it is not only a legal obligation, but a requirement for settlement. The state and its various organs would likely not exist if it were not for new extractive regimes that secured Indigenous territories as Canadian property. This is why ‘taxpayers’ and the CTF do not valorize the very limited circumstances in which status Indians are not obligated to pay income and sales tax—instead, decrying this arrangement as “race-based” tax laws. The exclusion from tax is itself an act that *presently* undermines settlement—while at the same time, it allows tax to function as a form of white property—tax gives white settlers the legal propertized mental and political vernacular to pronounce, delimit, and indeed eliminate Indigenous political claims, sovereignty, and territories. Tax as a legal structure of rule is a performance (Blomley 2015) of settlement; but similarly, tax imaginaries also help to solidify and perform settlement. Imagined as a form of property, it gives settlers possession over those who they believe do not pay taxes, and entitlement to decision-making, however ill-informed, over those Nations it regards as appendages of their legal fiscal obligations.

## CONCLUSION

I have not endeavored to write a singular, all-encompassing analysis of the taxpayer. The work of scholars like Walsh (2018), Carrillo (2020), Williamson (2017), Björklund Larsen (2017), and Shield Johansson (2018), and the analysis of this paper demonstrate that the taxpayer and its imperatives are *multiple* across different legal regimes and political contexts. This paper works toward a critical

fiscal sociology that attends to Indigeneity, tax imaginaries, and the relationship between property and whiteness. I show how fiscal warfare, as a political and legal strategy against Indigenous nations, is taken up at the level of everyday political vernacular by taxpayer subjects. Theorizing the taxpayer as subject of settlement, possession, and property, sedimented through white racial entitlements, and tax imaginaries, this subject position has shaped Indigenous-settler relations for some time. The contemporary forms of fiscalized racism reflects the historical structure of tax policy, but more specifically how fiscal anxieties around these policies, and the citizen imaginaries that are formed around them are shaped by race, settlement, and property. Indigenous-settler relations in Canada are mediated by formal bureaucratic and legal structures, but also by the informal: everyday interactions, speech acts, and commentaries from notable people like Lynn Beyak, but also as political vernacular—simply part of the way that many settlers figure their relationship with Indigenous people. Thinking through the political-legal-bureaucratic concept of ‘taxpayer’, the analysis pursued here shows that the social life of the taxpayer is much more complex than it first appears, and elicits both the desire for control over Indigenous peoples through tax, and the assimilation of Indigenous nations, by tax. The concerns offered *by or through* taxpayers about dealing with Indigenous poverty, land rights, or just existing in social space must be read through the logics of possession, property, whiteness, and ultimately the contours of the ongoing settler-colonialism.

## ACKNOWLEDGMENTS

I am thankful to colleagues at the University of Alberta and Simon Fraser University for their comments on various iterations and presentations of the paper. I am especially appreciative of Debra Mackinnon and Cindy Patton for their extensive comments on drafts of the paper, and to Kevin Park for research assistance. I would also like to thank the three anonymous reviewers for *Law & Society Review* for their sharp and generative suggestions.

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**How to cite this article:** Willmott, Kyle. 2022. "Taxes, taxpayers, and settler colonialism: Toward a critical fiscal sociology of tax as white property." *Law & Society Review* 56(1): 6–27.  
<https://doi.org/10.1111/lasr.12587>