



## ARTICLE

# Anti-Indigenous policy formation : Settler colonialism and neoliberal political advocacy

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## Abstract

Political advocacy groups have a quiet role in much of the analysis of Indigenous-settler relations, reconciliation, and ongoing settler colonialism. Using a data set of 407 texts covering a range of 21 years (1998-2019), we conducted a content analysis on the Canadian Taxpayers Federation (CTF), a well-known ‘taxpayer’ group that has long engaged in hostile analysis of First Nations. We describe the various themes that the CTF writes about in relation to Indigenous peoples, discuss the temporal changes in how the CTF discusses policy, and offer theoretical analysis that demonstrates how neoliberal political advocacy groups have looked to weaken and attack the position of Indigenous nations in relation to settler colonial Canada.

## RÉSUMÉ

Les groupes de défense politique jouent un rôle discret dans une grande partie de l'analyse des relations entre autochtones et colons, de la réconciliation et du colonialisme de peuplement en cours. À l'aide d'un ensemble de 407 textes couvrant une période de 21 ans (1998-2019), nous avons effectué une analyse de contenu sur la Fédération canadienne des contribuables (FCC), un groupe de “ contribuables ” bien connu qui s'est longtemps livré à une analyse hostile des

Premières nations. Nous décrivons les différents thèmes sur lesquels la FFC écrit en relation avec les peuples autochtones, nous discutons des changements temporels dans la façon dont la FFC discute des politiques, et nous offrons une analyse théorique qui démontre comment les groupes de défense politique néolibéraux ont cherché à affaiblir et à attaquer la position des nations indigènes par rapport au Canada colonial.

## INTRODUCTION

Researchers have examined how institutions including education (Cote-Meek 2014), academic disciplines (Watts et al., 2020), media (Cronlund Anderson & Robertson, 2011), and the law (Borrows, 2010) have shaped and been shaped by relationships between Indigenous nations, settlers, and the Canadian state. The impact of political advocacy groups as important political institutions has been examined at-large by sociologists and political scientists (Carroll, 2017; Lee, 2015; Clément 2017; Strolovitch, 2007; Young & Everett, 2004; Walker, 2014), especially in relation to social movements, and the state respectively. Scholars have examined the impacts of Indigenous-led advocacy groups (Corntassel, 2007; Culhane, 2003; Johnson, 2013), but few (cf Preston, 2017; Ramos & Young, 2018) have considered advocacy groups in the explicit context of Indigenous-settler relations in the civil sphere. We position this study in relation to recent literature that has examined the role of advocacy groups that push for neoliberal policy change (Gutstein, 2014; Lee, 2014), the sedimentation of corporate power (Carroll, 2017), and the dispossession of Indigenous nations from land and law (Pasternak, 2016). We built a ‘settler colonial archive’ to trace how settler colonialism and neoliberalism work in the space of a taxpayer group. In doing this, we also look to create a larger space to theorize settler colonialism outside of law, bureaucracy and the state more broadly by paying close attention to political advocacy groups and their impact on Indigenous-settler relations.

The object of our empirical analysis is the Canadian Taxpayers Federation (CTF), a well-organized, and networked national political advocacy group that describes itself as a citizens’ group dedicated to lowering taxes, reducing government waste, and increasing accountability. A ubiquitous force within the space of Canadian politics and media, the CTF sees itself quoted in media ranging from the *National Post* to *CBC News* as characteristic and representative of ‘the Canadian taxpayer’ – an amorphous ‘group’ of people that journalists often look toward as a foil to government announcements about new spending, social welfare programs, or new revenue generation. The CTF often finds itself on the opposing end of stories about government spending, revenue initiatives, policy and programs, and Indigenous policy issues are not exempt from their brief. Indeed, the CTF has become notorious in relation to Indigenous politics (See Harp, 2015; King, 2014; Palmater, 2015), understood to be hostile to Indigenous sovereignty and deeply antagonistic in their pursuit of their assimilationist policy goals, all while benefiting from a veneer of standing for ‘benevolent’ and ‘disinterested’ taxpayers. The group was formally established nationally in 1990, combining two taxpayer groups in Saskatchewan and Alberta. Given the spirit of neoliberal politics and the results of our analysis, we suggest it would an error to take the CTF’s

founding narrative as a group of ‘concerned taxpayers’ at face value. The CTF is one amongst many in the network of organized settler colonial, neoliberal, and right-wing politics in Canada that ranges from staid think tanks like CD Howe, to more advocacy-oriented think tanks like Fraser Institute (Saurette & Gunster, 2013), to unabashed advocacy groups like Canada Proud and its provincial variants. This paper specifically asks what role the CTF has as a political advocacy group in relation to Indigenous-settler relations, and to consider what it would look like to theorize how Indigenous-settler relations are shaped by non-state actors like political advocacy groups that dominate media and policy landscapes. We examine what the CTF has said about Indigenous peoples and policy, how that has changed over time, and the implications of their advocacy. Our theoretical approach ties settler colonialism with the politics of advocacy groups to move toward a stronger account of how settler colonial ideas circulate in the political sphere, and support the continued survival of eliminatory and assimilative policy ideas.

Despite the CTF’s role as the unelected representative of ‘the taxpayer’ in news media stories, there has been some critical attention in media (Aivalis, 2016; Lamont, 2016; Sichel, 2010) to the politics of taxpayer groups. For example, Alberta-based journalist David Climenhaga (2018) has written extensively about the funding of the CTF, and its secretive board structure. This has resulted in derision across the left, which has long-identified the group with its obvious right-wing political alignment, and affiliation with the US-based *Atlas Network*, which is dedicated to assembling a right-wing political ecosystem. We examine how the CTF has contributed to the shape of Indigenous-settler relations by asking what the CTF has focussed on in their discussion of Indigenous ‘issues’ over the past 21 years. To do this, we conducted a content analysis of ( $N = 407$ ) almost every blog post, press release, report, or other document posted on the CTF’s website that related to Indigenous peoples and policy between the years 1998 to 2019. From this data we systematically map out the organization’s anti-Indigenous politics. Our content analysis shows a variation in approach, themes, and tone, but a clear and demonstrated hostility to Indigenous nationhood that should undermine its legitimacy in the civil sphere as a ‘neutral’ group of ‘concerned taxpayers’.

## THE POLITICS OF ADVOCACY GROUPS

Political advocacy groups can take the form of state-grantee non-profit groups such as NGOs (Clément, 2017; 2019; Corrigan-Brown & Ho, 2019), well-funded political groups organized around a set of interests or industries (Burris, 2001; Carroll, 2017; Preston, 2017; Walker & Rea, 2014), groups that have been formed to push a specific ideological perspective (Carroll et al., 2018), or more research-driven enterprises such as think tanks (McLevey, 2015; Medvetz, 2012). Young & Everitt (2004) define advocacy groups as “any organization that seeks to influence government policy, but not to govern” (p. 5). This definition could elicit hundreds of disparate groups that have a stake in influencing policy or politics in a wide range of areas, and across geographies. Sociologists have pointed out that these groups have inchoate goals and tactics when it comes to executing their visions (Andrews & Edwards, 2004), and their activities range from agenda-setting to participating in decision-making processes, to being directly involved in policy implementation. The wide-ranging scope of activities that these formal groups engage require close and careful empirical attention around how advocacy groups contribute to Indigenous-settler relations and Indigenous-state policy formation (Stanley, 2019; Weaver, 1981), especially those that are not Indigenous-led or oriented around advocacy for Indigenous nations (Corntassel, 2007). Analysis of Indigenous-settler relations ranges from a social movements focus (Wilkes & Corrigan Brown,

2010; Ramos, 2006), to understanding solidarity and settler colonialism (Snelgrove et al., 2014), to analysis more focussed on organizations dedicated to social provision, health, and international advocacy (Corntassel, 2007; Culhane, 2003; Johnson, 2013; Langford, 2016; Nelson & Wilson, 2021; Ramos & Young, 2018). But, what about non-Indigenous led political advocacy groups that have roles in helping to shape both the direction of federal policy, and how settlers understand Indigenous people and nationhood? The role of some advocacy groups has been examined in studies that have involved the relationship between Indigenous nations, environment (Preston, 2017; Tindall, Howe & Maboulès, 2021) and capital (Carroll, 2017; Carroll et al., 2019; Pasternak, 2015). The work we do here identifies how settler political advocacy groups are important because of how they operate in a web of governments (federal, provincial, and municipal) hostile to Indigenous nations (Coulthard, 2014; Simpson, 2008; Willmott, 2020), with citizens often skeptical of Indigenous rights and *life* (Denis, 2015; Mackey, 2016; Pedri-Spade, 2016; Wysote & Morton, 2019) and mobilize in a political field that views Indigeneity as something to be eliminated (Benton-Connell & Cochrane, 2020; Lawrence, 2003; Palmater, 2011), possessed (Pasternak, 2015; Schmidt, 2018), policed (Crosby & Monaghan, 2018) or ignored.

For our purposes, what becomes important in theorizing political advocacy groups in relation to Indigenous nations and policy is how they specifically *contribute* to ongoing settler colonialism that looks to sediment *Canada*: making governments more hostile, citizens more skeptical, providing other political groups with ideological resources, or furnishing media like the *National Post*, *The Globe and Mail*, or the *Toronto Sun* with stories. Settler colonialism as a concept describes the dispossession and replacement of Indigenous peoples from their lands by settler states, as an ongoing *structure*, rather than historical ‘event’ (Wolfe, 2006). The CTF contributes to ongoing settler colonialism by pushing for policy change that undermines Indigenous sovereignty, and through circulating ideas and stories that position Canadians as ‘taxpayers’, and First Nations as answerable to those very ‘taxpayers’ – a fiscalized racism (Pasternak, 2016; Simpson, 2008; Willmott, forthcoming) operating on the terrain of neoliberal populism. Our approach contributes to a stronger theoretical grounding of the close ties between policy advocacy and settler colonialism by demonstrating a relationship between the archive of texts that filter into the press, bureaucracy, and settler political consciousness. Working from what amounts to an archive of texts, we can better understand how settler colonialism and settler knowledge production shapes the imperatives of neoliberal advocacy groups. We show how it is important to look outside of the state as a key centre where anti-Indigenous policy formation occurs, and where settler colonial political ideas are incubated.

## TAXPAYER GROUPS IN THE LANDSCAPE OF ADVOCACY

“*The Fraser Institute is a think tank. The [Canadian Taxpayers Federation] is just a tank*”

Michael Walker, the long-time Chair of the neoliberal think tank *Fraser Institute*, meant well when he uttered this statement at a 2014 Vancouver conference of the world’s taxpayer groups. Speaking to the CTF’s history of fighting the battle of ideas with ‘heavy weaponry’, his statement contained a kernel of boundary work, that separated think tanks as sober intellectual hubs of inquiry, scholarship, careful thought, while like-minded, but strategically dissimilar organizations such as the CTF, were more ostensibly political, anti-elitist, and vulgar in how they conduct analysis. The statement also offers clues about who taxpayer advocacy groups are meant to speak to: not experts or government officials. They speak to the ubiquitous everyperson – ‘the taxpayer’. The mission of these groups is to translate neoliberalism into the language of ‘common sense’

(Patten, 1996) – and this is often accomplished by focussing on tax as a central animator of citizen grief with the state (Patriquin, 2004; Willmott, 2017). Like many political advocacy groups, professional and otherwise, taxpayer groups are structured to ‘speak’ to people – taxpayer groups do the work of subject formation, while think tanks are concerned with matters of policy (McLevey, 2014; Medvetz, 2012).

As a specific species of political advocacy organization, taxpayer groups have been derided as partisan vehicles for neoliberal policies, and as prime examples of ‘astroturf’ groups (McNutt & Boland, 2007; Patriquin, 2004) that carry water for right-wing and neoliberal politics, usually in the form of advocacy for business interests, tax reforms, and state retrenchment. Most taxpayer groups argue that they fight for accountability in government, transparency of state operations, lower taxation, and against wasteful spending. These groups have much more complex historical origins in their efforts to investigate and monitor the growth of the state (See Martin, 2013; Prasad, 2018). Although possibly best known for helping to instigate California’s tax revolt during the 1970’s (Martin, 2008), taxpayer groups exist across a wide variety of state forms, sub-national jurisdictions, and in municipalities, including the Canadian Taxpayers Federation, the National Taxpayer Union (US), and the TaxPayers Alliance (UK). The groups traffic extensively in deficit politics (Kelton, 2020), tax and ‘taxpayer’ myths (Carrillo, 2020; Kenworthy, 2009; *forthcoming*), and in the Canadian context, as we address here, propagate racist ideas about Indigenous peoples (Palmatier, 2015; Willmott, 2020). Scholarship has looked at the intricate connection between white supremacy and ‘taxpayer’ identity and politics (Carrillo, 2020; Brown, 2021; Walsh, 2018; *forthcoming*), and this research extends those empirical and theoretical findings to include settler colonialism.

In the context of emerging work on tax and ‘identity’ (Björklund Larsen 2017 ; Carrillo, 2020; Kananovich, 2018; Kiel, 2019; Sheild Johansson 2018; Simpson, 2008; Stanley, 2016; Walsh, 2018), there has been some work on taxpayer groups generally (Lo, 1990; Martin, 2008; 2013; Willmott, 2017). More broadly, political sociologists have examined the rise of professionalized citizen mobilization firms (Lee et al., 2013; Walker, 2014) that rise and fall at the behest of powerful clientele. Gutstein (2014) suggests that the CTF is part of a rising group of neoliberal advocacy groups that look to replace state with market. Likewise, Carroll et al. (2018) characterize the CTF amongst a cluster of advocacy groups that are “more astroturf than grassroots” and argue they are “less about creating an elite consensus and more about promulgating to popular audiences what has been called the ‘corporate agenda’ of neoliberal capitalism” (p. 430). Others (Sancartier 2020) argue that the CTF’s role is to mobilize paranoid populist discourse against government, and to create self-governing ‘taxpayer subjects’ (Willmott, 2017). Other analysis of taxpayer groups more generally emphasizes the policy entrepreneurship that emerged from perceived policy threats to the wealth of the rich. Martin (2013) shows how early taxpayer groups, tax clubs, were able to organize citizens around libertarian anti-tax, and anti-state politics, which have been replicated across a variety of right-wing movements (De Cillia & McCurdy, 2020). Like the current form of the CTF and other contemporary taxpayer groups, tax clubs were historically associated with capital and resource extraction industries (Martin, 2013).

The CTF’s importance to public deliberation of political issues should not be understated. And for some time, the CTF’s antagonistic political tactics have had an outsized impact on one specific target of its campaigns: Indigenous people and nations. Mi’kmaq scholar Pam Palmatier (2015) demonstrates how the CTF’s anti-Indigenous politics are practiced and flow directly from the archive of statements about Indigenous people that they have been populating for some time. The specific example she highlights around the First Nations Financial Transparency Act and the CTF’s ‘Chief-bashing’ show that Indigenous peoples have long been the target of the CTF, and that

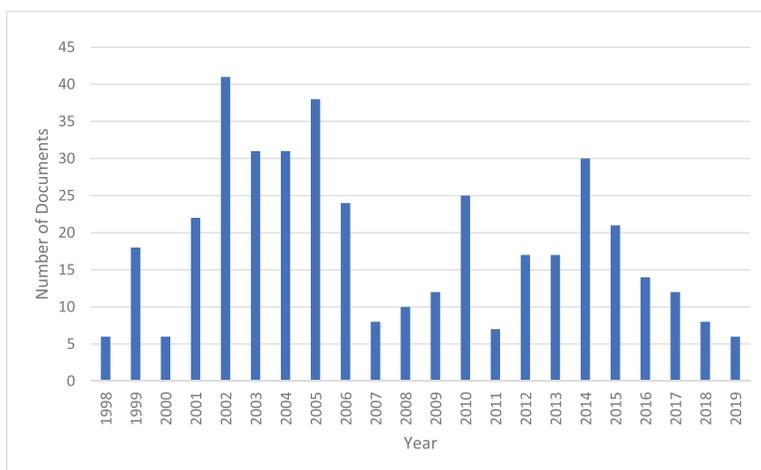
the politics that animate the CTF cannot be assessed as merely anti-state ‘neoliberal populism’, but as specifically anti-Indigenous (Robertson, 2015) in strategy in how the market is deployed in relation to Indigenous governance (Altamirano-Jiménez, 2004). Our approach demonstrates the theoretical importance of understanding how neoliberal policy advocacy intersects with settler colonial political imperatives. To fully understand how a taxpayer group like the CTF operates *without* seeing settler colonialism at its centre would do a disservice to understanding how in a settler society, neoliberal capitalism *requires* settler colonialism (Schmidt, 2018; Pasternak, 2020) – and this encapsulates the kind of advocacy work that the CTF undertakes.

With this in mind, and more generally, our study emphasizes the importance engagement with the politics of racialization and Indigeneity in relation to how political advocacy organizations operate in racially-stratified settler societies. Our methodological approach of dealing with but one example of a political advocacy group’s ‘racial archive’ or ‘settler colonial archive’ – that is, to view the corpus of an organization’s statements, reports, and press releases beside each other, rather than viewing them alongside an entire archive of the organization. From this we can best identify and theorize the patterns of how race, settler colonialism, and anti-Indigenous politics operate in political texts, policy advocacy, and the political system more generally. It is this way that we can best map out the outputs of a racialized organization (Ray, 2019), as well as its role as a *racializing* organization. The CTF traffics in resentment (Beauvais, 2020; Kiel, 2019) that fosters white settler backlash (Proulx, 2018) against Indigenous sovereignty, Indigenous forms of governance, and the legal concept of ‘Indian’ itself.

## METHODS AND DATA

In order to examine the shape of the CTF’s ‘racial-settler archive’, we conducted a content analysis of texts taken directly from the CTF website. Analyzing the CTF’s self-published texts is a valuable exercise in that there are no other contextual filters that the CTF’s agenda and rhetoric can pass through other than the CTF themselves. We undertook a comprehensive search of articles published by the CTF from 1998–2019 by performing a keyword search using the search box embedded in the CTF website. In addition to the embedded search, we used Google site search and cached webpage functions to compensate for any potential shortcomings of the basic embedded site search, and to be certain that we collected all relevant files from their site. We used the search terms: “First Nations”, “Indian”, “Native”, “Aboriginal”, “Inuit”, “Métis”, and “Indigenous” on repeated searches, and directly transferred the text of all files into NVIVO qualitative data management and analysis software. After cleaning and scrutinizing the collected articles for relevance, the final dataset contained 407 articles, mostly published on the “Newsroom” portion of the CTF website spanning from 1998 to 2019<sup>1</sup>.

Most of the documents fell into one of the following document types: (1) press releases that were structured more formally to speak to the press, (2) blog posts that tended to be less structured and more fuelled by commentary, (3) reports that mimicked the structure of a think tank report, and tended to be much longer, and (4) editorials authored by CTF staff that were published elsewhere (e.g. *Macleans*, *Toronto Sun*, etc.) and reposted to their website. Once the data was collected and organized, we employed a qualitative content analysis to uncover key themes within the data. Initially, a directed content analysis approach proved useful given one author’s prior research on the CTF, but the uniqueness of our dataset required an inductive and iterative analytical approach that allowed for fluid code creation (Hsieh & Shannon, 2005). Constant collaboration was key in recognizing emerging and shifting themes within the data. Prior research and knowledge of



**FIGURE 1** CTF documents on Indigenous topics collected by year [Color figure can be viewed at [wileyonlinelibrary.com](http://wileyonlinelibrary.com)]

the CTF provided a base for our analysis while inductive coding strategies ensured that prior knowledge and assumptions were challenged.

## FINDINGS

In this section we address three key questions: when does the CTF write about Indigenous ‘issues’; how do they write about Indigenous ‘issues’; and what themes exist around what the CTF writes about in relation to Indigenous peoples and policy. Our analysis of the corpus of 407 text files starts with a few key descriptive statistics of how and when the CTF wrote about and focussed on Indigenous peoples. The texts we collected suggest that the CTF engages in two primary activities associated with political advocacy organizations: ideological shaping, and citizen mobilization.

### Temporal changes

The CTF writes about Indigenous people and topics at a variable frequency over time (see Figure 1).<sup>2</sup> Based on the data we collected, CTF documents related to Indigenous peoples and policy come in two distinct temporal ‘waves’ (see Figure 1). The first occurred between 2001–2006, and the other from 2010–2015. Notably, there is a downward trend in the density of Indigenous-related content starting in 2015 and continuing through to 2019.

Several factors may influence variance in frequency of CTF publications such as national news events related to proposed laws and amendments, debates stemming from government attempts to install new policies or laws, or to legal cases that the group has invested much energy in (such as *Benoit v Canada*). Internal organizational changes, such as the creation of the CTF’s ‘Centre for Aboriginal Policy Change’ correlates with the increase in materials in 2002 (see Figures 1, 2) and signalled a clear intention by the CTF to enter more resources into discussion of Indigenous policy. The Centre’s (now defunct) founding mandate is described as an establishing an ‘alternative’ viewpoint on Indigenous policy especially around the negotiations of new treaties. The

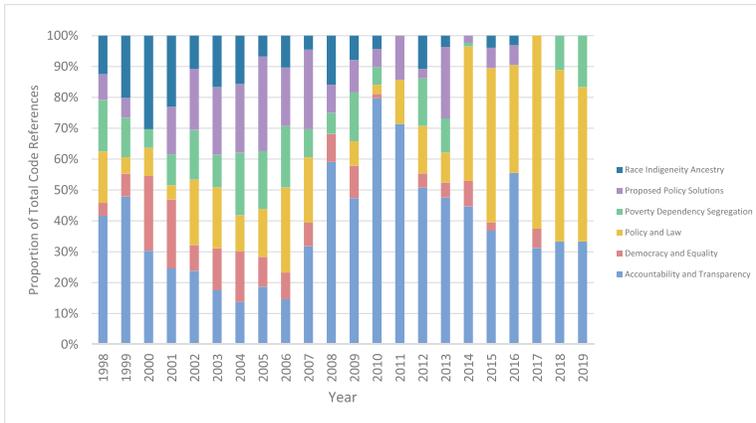


FIGURE 2 Code references by year [Color figure can be viewed at [wileyonlinelibrary.com](http://wileyonlinelibrary.com)]

Centre was to “provide a permanent and professional taxpayer and democratic advocacy presence to monitor, research and offer alternatives to current aboriginal policy and analyze the impacts of court decisions under the guiding principles of support for individual property rights, equality, self-sufficiency, and democratic and financial accountability” (Fiss, 2005), later adding “The Centre is dedicated solely to examining current aboriginal policy and court decisions from the perspective of those – Indian and non-Indian – who will pay the bill: the taxpayers.” The Centre appears to have been active between 2002 and 2005, and was oriented toward more longform reports that included titles such as “The Pitfalls of Native Sovereignty”, and “The Lost Century: Moving Aboriginal Policy from the 19<sup>th</sup> Century to the 21<sup>st</sup> Century.”

Beginning around 2015–2016, there is a gradual decline in the volume of documents, suggesting a change in how the CTF handles Indigenous ‘issues’. We suggest that the reason for the decline is because of a directional change in the CTF’s advocacy during the debate over the First Nations Financial Transparency Act. After the bill was passed, the CTF came to rely heavily on associating with specific First Nations individuals who were dissatisfied with their band governments – making it far more tenuous to continue utilizing bluntly racist and assimilationist policy frames.<sup>3</sup>

## Language and indigeneity

There are also very clear changes over time in how the CTF describes Indigenous peoples. To analyze the specific language that the CTF employs in reference to Indigenous people and topics, we used our initial key search terms to run individual frequency searches of Indigenous reference terms for each year. In order to account for the differing number of documents in each year we turned the frequencies into proportions of the total reference terms for each year, and then plotted them over time. We omitted references that were parts of specific acts, committees, and organizations (i.e. *Indian Act*) in order to generate a more accurate representation of the descriptive language that the CTF employs in their writing about Indigenous people and policy.

Here we charted how the CTF talked about Indigenous peoples and policy by paying specific attention to the terms used to describe Indigenous peoples. This can offer insight into two separate organizational mechanisms: First, it may tell us about how the CTF has broadly resisted changes in language around how to describe Indigenous peoples, only very recently and in *extremely*

limited circumstances using the term ‘Indigenous’. Second, it can also tell us about trends in what kinds of ‘cases’ that the CTF writes about. The data shows that for the most part, Native is the dominant descriptor used, but that this slowly changes as the CTF moved away from speaking about very broad ‘pan-Indigenous’ issues, to highly specific cases involving specific First Nation governments in the aftermath of the passage of the First Nations Financial Transparency Act.

Before 2002 there does not appear to be a particular pattern, but from 2002 to 2006 the most used descriptive term is “Native”. The CTF use the term “Native” to refer to Indigenous people and topics in over 80 percent of the references in four of these 5 years. Starting in 2007 there is a distinct shift in language use away from “Native”, and toward “First Nation” and “Aboriginal”. In 2018 and 2019 we observe the CTF beginning to use “Indigenous” more commonly within their texts, with “First Nation” being the only other term used. This period from 2017 to 2019 is also where the total number of documents about Indigenous ‘issues’ begins to decline.

As Table 1 shows, the CTF overwhelmingly focussed on First Nations – not Indigenous peoples as a whole. Métis and Inuit accounted for only 3 percent of total mentions of Indigenous peoples across all 407 of the documents. This imbalance between which Indigenous peoples are the target of the CTF’s analysis largely reflects their political goals that revolve around the *legal* assimilation of First Nations; given the differentiated legal status that other Indigenous peoples such as Métis and non-status Indians have vis-à-vis the Indian Act and other law, the CTF primarily focusses on status Indians and First Nations band governments.

## Themes

There is significant variability in what issues were discussed, and when. Our thematic coding of each of the 407 documents allows us to demonstrate this variability over time, and to chart out how which issues were written about, and in what quantity compared with other themes. The top ten most used words offer an additional point of analysis for our dataset. Some of the words that appear frequently across all documents are “Governs”, “Reserves”, “Taxes”, “Bands”, and “Chiefs” which illustrates the extent to which the CTF writes about First Nations leaders, and likely also a result of their frequent “Chief-Bashing” campaigns (Palmater, 2015). Below we describe some of the major themes found in the data that the CTF focussed on and describe how and when these themes emerged temporally (see Figure 2).

*Accountability and Transparency* encompasses instances of the CTF advocating, suggesting, or describing actions to take to increase the accountability of Indigenous peoples and First Nations governments to the Federal Government and to ‘taxpayers’. The CTF routinely calls for audits, ombudspersons, and transparency initiatives all aimed at increasing ‘accountability’. The large increase in 2008 and onward reflects the CTF’s campaign around band Chief and Council salaries, and the First Nations Financial Transparency Act, which has sustained the organization’s activism for almost a decade. This theme is the most structurally durable – it cuts across all time periods over the 21 years of data, and reflects the CTF’s ‘regular’ mission outside of Indigenous policy, which is to serve as a state watchdog using the keywords of accounting, accountability, transparency, and audit (Henderson, 2013). These keywords and the stories that accompany them are important in anchoring the CTF’s identity around taxpayers, and the accountability of state actors, and First Nations to ‘taxpayers’. The CTF’s focus on this theme is a continuation of the use of accounting as a tool of delegitimation and dispossession (Neu & Therrien, 2003; Pasternak, 2016). As Table 2 shows, there is variability about what specifically is written about under the auspices of transparency and accountability. Secrecy was often invoked as a foil to transparency and was the

TABLE 1 Indigenous references by proportion<sup>a</sup>

	Native	Indian	Aboriginal	First Nations	Indigenous	Métis	Inuit
1998	25	10	30	15	10	5	5
1999	16	48	16	17	–	2	2
2000	87	13	–	–	–	–	–
2001	40	53	5	–	–	1	1
2002	72	11	13	1	–	2	1
2003	73	5	13	–	–	1	8
2004	35	53	10	–	–	–	2
2005	81	6	9	2	–	1	1
2006	98	–	1	–	–	–	1
2007	47	–	47	5	–	–	–
2008	37	4	33	26	–	–	–
2009	–	14	71	14	–	–	–
2010	29	29	4	39	–	–	–
2011	25	–	75	–	–	–	–
2012	7	18	43	29	–	4	–
2013	–	48	48	4	–	–	–
2014	3	–	86	11	–	–	–
2015	–	–	22	56	3	9	9
2016	32	21	11	37	–	–	–
2017	–	–	9	91	–	–	–
2018	–	–	–	67	33	–	–
2019	–	–	–	67	33	–	–
Total:	54%	18%	17%	8%	0%	1%	2%

<sup>a</sup>Table 1 shows the number of Indigenous references for each year of our data set. A reference is a single instance of using the particular term. A single document may contain several references. The data in this table was constructed using search queries of our dataset. We made sure to exclude organizations, bills, and other irrelevant nouns from our search queries. For example, our search of “First Nations” needed to exclude mentions of the First Nations Financial Transparency Act, the Assembly of First Nations, the First Nations Governance Act, etc. These exclusions were required to generate a more accurate representation of the language that the CTF uses in their writing. Moreover, we used a root word search so plurals and suffixes were also included. Because the total number of documents per year fluctuates greatly, proportionality is useful when comparing trends over time.

TABLE 2 Accountability &amp; transparency subthemes

Name	References
<i>Accountability &amp; Transparency (General)</i>	266
<i>Accountability to ‘Taxpayers’</i>	17
<i>Action and Support for Transparency Policies</i>	25
<i>Ill Effects of no Accountability</i>	21
<i>Indigenous Resistance to Audits</i>	16
<i>No accountability exists</i>	25
<i>Secrecy</i>	49
<i>Corruption Allegations</i>	208

most frequent subtheme, and suggests that the invocation of secrecy (Walters 2021) itself functions as a key method of addressing people as ‘taxpayers’. The second most frequent subtheme suggested that First Nations had no accountability infrastructures or mechanisms, and the third reflects the CTF’s actions in support transparency, such as when they referenced their website “reservetransparency.ca”, which encouraged First Nations individuals to report their band governments activities. A further subtheme relates to allegations of corruption and malfeasance, and was linked to the Chief-bashing campaign, and FNFTA activism.

*Law and Policy* largely contains mentions of the *Indian Act*, and its various sections such as 87, and 89, as well as mentions of the FNFTA as a bill, and law. Overwhelmingly, the CTF calls for the abolishment or amendment of the *Indian Act*, regarding it as the most important barrier to the economic and political *assimilation* of First Nations into Canada. The CTF largely stayed away from highly specific policy debates about legislation with two key exceptions: the *Indian Act*, and the FNFTA. The FNFTA became a key legislative focal point, and since the legislation was introduced and became law, it effectively became the only topic that the CTF discussed in relation to Indigenous people and policy, largely replacing discussion of the *Indian Act*. The fairly small scope of legislative analysis perhaps offers further evidence that the CTF is directed toward translating neoliberalism into ‘post-political’ common sense (Gunster & Neubauer, 2019), rather than being directed at policymakers. The highly publicized nature of the FNFTA, which was positioned by the CTF as a form of ‘taxpayer’ discipline against First Nations also helps to explain why it became so important for the group, and the federal government at the time. Other legislation like the *First Nations Land Management Act*, the *First Nations Property Ownership Act*, the *First Nations Governance Act* (FNGA) received negligible attention compared with the FNFTA and the *Indian Act*. Each of these legislative packages and proposals were far more complex than the FNFTA. As Figure 2 shows, by 2014, effectively all documents analyzed were centred around the FNFTA as law, and transparency and accountability as concepts. It appears in both “law and policy” and “accountability and transparency” categories because of these different ways it had been discussed.

But for example, while the CTF did not discuss the FNGA at length – it did serve as a catalyst for them to push their policy agenda. The FNGA, a large-scale legislative package, spurred action – demonstrating the specific role of the organization around agenda setting (Barker-Plummer 2002) and creating opportunity to change legislation while it is in a fragile state. The CTF offered support for the FNGA, arguing that the legislation introduced by the Chrétien Liberal government moved federal Indian policy toward the ‘right direction’. Concomitantly, they began pushing the direction of the conversation beyond the scope of the FNGA to (1) areas of related policy change, such as abolishing the *Indian Act*, and (2) producing stories that could serve as ammunition to push the FNGA toward the CTF’s position. As Figure 2 shows, 2002 became a year with a high density of material published, primarily the result of discussion spurred on by the FNGA, but not necessarily about the FNGA. It was also driven by the organization’s focus on an ongoing lawsuit *Benoit v Canada*.

*Proposed Policy Solutions* refers to instances where the CTF proposes solutions to problems that they identify such as, corruption, abuse of ‘taxpayer’ money, poverty, and segregation (See Table 3). The CTF’s solutions come in the form of specific and general policy recommendations. Specifically, the CTF advocate for abolishing the *Indian Act*, the implementation of private property on reserves (Fabris, 2018; Schmidt, 2018), and increasing financial transparency and accountability to the federal government. Interestingly, there is a decline in the CTF’s agitation for specific policy solutions, such as abolishing the *Indian Act*, after the introduction of the FNFTA. In 2007–2008, mentions of the *Indian Act* declined significantly, and beginning in 2010 the only legislative

TABLE 3 Proposed policy solutions subthemes

Name	References
<i>Proposed Policy Solutions (General)</i>	152
<i>Abolish or Amend Indian Act</i>	42
<i>Economic Assimilation</i>	27
<i>Funding to Individuals</i>	13
<i>Increase Transparency</i>	49
<i>Private Property Rights and Reserve Reform</i>	68

policy solution mentioned was the FNFTA. This could indicate that the space that the FNFTA took up was an either an adequate political replacement in terms of the CTF's political advocacy, but also that the FNFTA served as an adequate vehicle for forwarding their assimilationist political goals, without the blunt language of Indian Act abolition and assimilation. The CTF's argumentation for abolishing the Indian Act did not include any discussion of what would replace it to protect existing rights (Sanderson, 2013) – the goal was end of 'differentiation' and 'equality' between First Nations and Canadians – in effect, assimilation, or legal *elimination*.

*Poverty, Segregation, and Dependency* was a major theme that was used by the CTF to rhetorically position First Nations as *problems* to be solved by the CTF's policy solutions. While often discussing the living conditions and economic issues around poverty on reserve, the CTF was able to position First Nations as both reformable, and dependent, often using the framing of "government handouts" and "special treatment", reflecting welfare tropes described by Taylor Neu et al. (2020). The CTF also occasionally references unequal treatment, geographic separation, and the exclusion of Indigenous people from the 'mainstream' Canadian economy as forms of 'segregation' that could be addressed with private property and the abolition of the *Indian Act*.

*Democracy and Equality* mostly refers to the CTF's advocacy for 'equality' between First Nations peoples and non-First Nations peoples, which effectively translated into instances where equality was a condition of assimilation of First Nations into Canada. Within this theme, this mostly refers to the ability of Indigenous peoples to own private property (on reserve), but also that "equality" was a necessary element of Indigenous participation in a market economy.

*Race, Indigeneity, and Ancestry* mostly refers to the CTF's fixation that various laws and policies that might "favour" First Nations. They regarded this as "race-based" law, and reverse discrimination (Proulx, 2018). For the CTF, these are policies that treat 'individuals' differently based on their race, ethnicity, or "ancestry", a favoured term of diminishment used to undermine Indigenous sovereignty and nationhood. These claims mostly revolved around what they felt were "discrimination" against non-Indigenous peoples in realms such as taxation, criminal justice systems, and even discounted admission to museums.

Across the archive of texts we collected, the CTF has agitated for assimilation, called for relocating reserves, suggested that treaty rights amount to "race-based law", and downplayed the impact of residential schools, such as in this 2001 post decrying that lawsuits against the federal government could "cost taxpayers up to \$10 billion":

Yet, more money won't solve the problems of Canada's native people [sic], whether it goes into the pockets of claimants, lawyers or bureaucrats. Canada's aboriginal policy may be flawed, paternalistic and disputed, but it is generous in the extreme... No, native people [sic] don't need more money to be successful, or cultural lawsuits, or

more apologies from the government, or even more land claims. What they do need are a couple of things that many people take for granted, but are absolutely essential for success in the modern world: responsible, accountable government and economic freedom. To secure genuine prosperity and healthy growing communities, the primary focus must be on progress, not redress (Truscott, 2001).

The above passage is representative of the kinds of things that the organization has been involved in for years, weaving neoliberal statecraft prescriptions with paternalistic tropes, downplaying the need for residential school redress, presenting Canada as morally and fiscally 'generous' to First Nations, *telling* Indigenous peoples what is best. Another piece from 2006 denied the genocidal intent of the residential school system, and defended residential schools, saying in part, "residential schools were a practical way to educate Indian children for many years. As well, educational bureaucrats wanted to emulate the best schools of the era in both Canada and Britain" (Fiss, 2006). The CTF is a manifestation of why it is important to study organizations outside of the state for their roles in the diffusion of settler colonial ideas, racist tropes, and knowledge production.

## DISCUSSION AND CONCLUSION

Our content analysis of the CTF demonstrates what Indigenous and critical observers have been saying for some time: it has had a demonstrable effect on Indigenous-settler relations in Canada by providing, what we have shown in our data, hundreds of stories, 'factoids', and myths, and tautologies that punctuate the settler political imagination (Mackey, 2016; Pedri-Spade, 2016; Wysote & Morton, 2020) in relation to Indigenous peoples and Canada. This ranges from tax myths that settlers conceptualize as biopolitical attacks on themselves as *taxpayers* ([forthcoming](#)), to their aggressive pursuit of the abolition of the *Indian Act*, a goal that would effectively privatize reserve lands (Fabris, 2018; Schmidt, 2018) and make First Nations people *into* Canadians. Such a goal simultaneously opens more Indigenous territory to extraction and exploitation by capital (Benton-Connell & Cochrane, 2020; Neubauer & Gunster, 2019) and furthers the genocidal foundations of Canada as a state project (Palmater, 2011). Indeed, the connections that the CTF has with extraction industries, and its agitation for abolition or 'reform' of First Nations relationships with Canada, read through a populist "taxpayer" frame elide how important it is for us to think through the deep connections between the interests of capital, and the advocacy politics of settler colonialism (Neubauer & Gunster, 2019). In this sense, much of the work the CTF does is to shift how Canadians think about First Nations, and in doing so, are aligned with the idea consistent across Canadian history: that First Nations are in the way of 'development' (Spice, 2018) and require reform via the market (Altamirano-Jiménez, 2004).

In relation to neoliberal political advocacy groups, we also assert that it is important to pay close attention to settler colonial imperatives of assimilation and elimination; the CTF in this case does not just agitate for a strange amalgam of neoliberal populism – it requires Indigenous territory, and for Indigenous people to be 'out of the way'. The nascent right-wing populism documented around tax (Saurette & Gunster, 2013), pipelines (Neubauer & Gunster, 2019), and race (Beauvais, 2020; Proulx, 2018), are all connected. As we have shown, the CTF plays an oversized role in not only harnessing 'fiscal anxiety' of 'taxpayers', but by transforming that into actionable political goals that demonstrably harm Indigenous sovereignty in the name of 'the market'. While the CTF's name might indicate a fidelity to tax policy as an area of focus, our content analysis shows that

while tax is certainly a key area of policy focus, their brief is simultaneously, much broader, and narrower. As previous work has demonstrated (Willmott, 2017), the organization is not necessarily focussed on tax *policy*, but is dedicated to constructing a taxpayer *subject* that then consumes the various grievances, tropes, and stories that the CTF produces – and this subject then renders politics through the lens of the market as a site of justice, settlement as an obligation to the market, and tax as an imagined currency of citizenship.

Our approach shows how settlement sustains itself as forms of knowledge practices; while in our methodological approach we do not demonstrate the operation of these knowledge practices, we are able to theorize the connection between a battery of statements and how settler colonial policy ideas make their way into the public sphere, and punctuate how Canadians understand Indigenous life. The CTF is a case study in how settlement is politically sedimented, practiced, and naturalized in everyday political discourse as ‘common sense’. Not only is the CTF simply hostile to Indigenous nationhood, their conclusion is that Indigenous nations should simply not exist – as they have demonstrated deep and abiding skepticism to both band governments and Indigenous governments that are not governed by the Indian Act. Differentiating between this is necessary for a complete understanding of Indigenous legal orders, histories, and futures, but in the context of this research, both band governments and Indigenous nations are regarded as simply *in the way*. Groups like the CTF perform this in the open, and it is a prime example of how settler colonialism functions in the space of the everyday – and the content analysis we conducted demonstrates the shape of how they have contributed to disinformation, ignorance, and policy debates that have undermined Indigenous sovereignty and nationhood, and contributed to anti-Indigenous racism in everyday life (Denis, 2015).

Advocacy groups, especially in the age of “grassroots for hire” (Walker, 2014), have come under much scrutiny for their corporate and industry ties, and their lack of authenticity as actors in a democratic civic sphere. However, the authenticity of the advocacy that comes out of the CTF is not our empirical concern here. A basic network analysis of the CTF would likely show that it is deeply connected with a series of right-wing think tanks, corporate advocacy groups, resource extraction industries, anti-union groups, and other organizations in the constellation of neoliberal activism.<sup>4</sup> The CTF is *real* regardless of whether it is an *astroturf* group, because it stands for such specifically *Canadian* settler colonial principles: removing Indigenous nations from their territories, and assimilating Indigenous peoples in all spheres of life. The fact that the CTF is taken seriously as a representative of ‘taxpayers’<sup>5</sup>, asked to comment on media stories involving Indigenous political life, indicates a significant lack of imagination about what Indigenous political life can be. Indeed, as Cronlund Anderson and Robertson (2011) have shown, the press across Canada’s history to its present has pursued coverage of Indigenous people as inferior, backwards, and immoral; it is not surprising why the CTF’s stories have found such a home in the press. Rather than viewing Indigenous life through the lens of what ‘taxpayers’ are *said* to think, our analysis shows that this narrow and limiting view is in fact indicative of yet another form of dispossession. Despite its long history of racist anti-Indigenous politics, the CTF is often a ‘go-to’ for media looking for quotes from state-skeptical actors.

The CTF’s politics are not simply that of ‘concerned taxpayers’, but built on a demonstrable opposition to the *idea* of the existence of sovereign Indigenous nations and a demonstrated hostility to the exercise of Indigeneity outside the narrow confines of ‘culture’. As journalist David Climenhaga (2018) writes in *The Tyee*, “it is troubling that mainstream media never seems to press the organization on this issue [the sources of their funding], and continues to treat it as if it were a non-partisan authority on tax policy.” While Climenhaga like others is focussed the funding of the vast network of corporate-aligned policy organizations, what we show here is the durability

of the CTF's neoliberal settler colonial paternalism, and its opposition to Indigenous sovereignty in the name of 'taxpayers'. From this we can begin to sketch how political advocacy organizations contribute to Indigenous-settler relations, and anti-Indigenous policy formation.

## NOTES

- <sup>1</sup> The CTF self-publishes a magazine called *The Taxpayer*, three times per year. Access to the magazine is contingent upon an annual donation to the CTF, so we chose not to access this particular data source.
- <sup>2</sup> Data collection is limited to when the CTF inaugurated its website in 1998, so we cannot make claims about how much pre-internet time was taken up by discussing Indigenous people and policy, though the CTF's founding legacy would indicate that it has been a long-standing 'object of concern'.
- <sup>3</sup> To be clear, scrutiny of First Nations governments is both necessary and important elements of *belonging* to a First Nation. Our analysis demonstrates that the CTF pursues this scrutiny to serve its own right wing political goals.
- <sup>4</sup> For example, the aforementioned 2014 Vancouver conference of more than 20 global taxpayer groups included meeting sponsors such as the Canadian Association of Petroleum Producers, Northern Gateway [Pipeline], and Beedie Development Group. Some of the conference attendees included think tanks such Fraser Institute, CD Howe Institute, CATO Institute, and anti-union organizations Merit Canada, and Working Canadians.
- <sup>5</sup> Carrillo (2020) correctly points out one of the *seeming* paradoxes of 'the taxpayer', which is not a paradox, but a feature of the identity: "there exists no monolithic hoard of taxpayers with shared interests. Contrary to conventional wisdom, there appears to be little evidence that taxpayers think of other taxpayers as "equals" within a broader body." (153), adding "More importantly, such assertions tend to lead to appeals keyed to interests ostensibly shared by *all* taxpayers, which are truthfully shared only by *some* taxpayers" (144)

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