http://montesquieu.ens-lyon.fr/spip.php?article2776

XIII.2 That it is ill reasoning to say that a large sum of tributes is good in itself

- The Spirit of Law - Book XIII. On the relations which the levying of tributes and the magnitude of public revenues have with liberty -

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We have seen in certain monarchies that small countries exempt from tributes were as miserable as places all around them which were overburdened by tributes. The principal reason for this is that the small, surrounded state can have scarcely any industry, any arts or manufacturing, because in this respect it is constrained in a thousand ways by the large state that hems it in. The large state surrounding it has the industry, the manufacturing, and the arts, and it makes statutes that procure all their advantages for itself. The small state thus necessarily becomes poor, however light the taxes imposed on it.

It has nevertheless been concluded from the poverty of those small countries that heavy obligations were essential to making the people industrious. It would have been more appropriately concluded that there must be none. It is all the wretched of the surrounding area who withdraw into those places to do nothing ; already dispirited by the burden of work, they find their only felicity in their indolence.

The effect of wealth in a country is to plant ambition in every heart. The effect of poverty is to foster despair instead. The first stimulates itself with work, the second consoles itself with indolence.

Nature is just towards men : she rewards them for their trials ; she makes them laborious, because she attaches greater rewards to greater labors. But if an arbitrary power suppresses nature's rewards, the distaste for work returns, and inaction appears to be the only good.