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XIII.20 On tax farmers

- 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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All is lost when the tax farmers' lucrative profession further succeeds through its wealth in becoming an honored profession. That may be fine in despotic states, where often their job is a part of the functions of the governors themselves. That is not fine in a republic, and something like that destroyed the Roman republic. It is not better in a monarchy : nothing is more contrary to the spirit of that government. An aversion takes hold of all the other estates ; honor loses all its consideration, slow and natural means of distinguishing oneself no longer impress, and the government is stricken in its principle.

There were indeed scandalous fortunes in past times : that was one of the calamities of fifty-year wars ; but that wealth was then considered ridiculous, whereas we admire it.

Every profession has its lot. The lot of those who collect tributes is wealth, and the reward for that wealth is the wealth itself. Glory and honor are for that nobility that neither knows, nor sees, nor feels any true good except for honor and glory. Respect and consideration are for those ministers and magistrates who, finding nothing but work and then more work, keep watch night and day over the welfare of the empire.