

Land tax reform in Tuscany during the reign of Peter Leopold

by *ONISHI Katsunori*

After the alliance was concluded between the Bourbons and the Hapsburgs, the Italian states enjoyed an era of peace during the second half of the 18th century and were able to institute many reforms under the influence of Enlightenment thought.

The reform that took place in Tuscany during the reign of Peter Leopold (1765-1790) is one example of such Enlightenment-influenced efforts. The first half of Leopold's reign, in particular, is considered to be an example of physiocratic reform; and many historians have discussed his increasing the land tax and thus realizing a new society based on landlords. However, recent research has raised doubt that such reform actually did concentrate tax burdens on landlords or in anyway increase revenue via the land tax during the period in question.

The reform of the local administrative system at that time did realize communities under the control of landlord; but a more concrete analysis of the reforms regarding land taxes demonstrates that 1) they contributed more to simplifying the system than increasing tax revenues and 2) Tuscan public finance during the age of Peter Leopold depended more on large variety of indirect taxes. In other words, Peter Leopold did entrust local administrative affairs to landlords; but fiscally speaking, his government continued to be sustained mainly by individual citizens and urban industry.