

# Resisting on Multiple Fronts

Your tax resistance campaign is most likely to be successful if it grows beyond simply advocating and practicing some form of tax resistance. That is only one of the fronts on which a tax resistance struggle takes place, and a successful campaign will have strategies to address each of these fronts:

**SUPPORT TAX RESISTERS.** If tax resistance were easy, everybody would do it. A government doesn't stay in the governing business for long unless it is capable of making life difficult for people who refuse to cough up the demanded tribute.

For this reason, enthusiasm and righteous anger are usually not enough to keep a tax resistance campaign going. A successful campaign will take concrete steps to provide practical and moral support to resisters so that they'll keep resisting when things get tough.

**INCREASE THE NUMBER OF RESISTERS.** In general, the more people you can get to resist, the better it is for your campaign. New resisters increase the impact of the resistance, give the government more headaches, and increase the credibility of your campaign's threat to the status quo.

A successful tax resistance campaign will make it easy and attractive for new people to begin resisting, and will slow the rate of attrition of existing resisters.

**FRUSTRATE GOVERNMENT COUNTERMEASURES.** The government will respond to a threatening tax resistance campaign by attacking the movement itself and by taking reprisals against individual resisters as a way of discouraging the others. There are a number of ways successful

tax resistance campaigns have made it more difficult for the government to pursue such countermeasures.

**EXPAND THE ARSENAL OF RESISTANCE TECHNIQUES.** Continually developing new tax resistance techniques has many advantages: It can make your resistance more effective by increasing the amount of money withheld from the government. It can attract new people to the movement by enabling people who could not resist in one way to resist in a new way. And, by introducing new resistance techniques faster than the government can enact new ways of discouraging the old ones, it can make the government play a frustrating game of “whack-a-mole.”

**EDUCATION AND PUBLIC RELATIONS.** By taking charge of your campaign’s image and message, you can help it be more persuasive to the population as a whole or to people in positions of influence, and you can educate people about the techniques and consequences of resistance, which helps in your recruitment efforts.

**LAY THE GROUNDWORK FOR VICTORY.** As you develop your campaign, be sure to spend some time picturing what victory will look like and thinking about how you’ll preserve it once you’ve won it. A successful tax resistance campaign doesn’t necessarily end with a showy flag-raising—it’s often more subtle than that.

In the following chapters, I’ll show you examples of tactics that have been used by tax resistance campaigns from around the world and throughout history to expand their struggles on each of these fronts. In a final chapter, I’ll also discuss how solitary tax resisters can also be successful on their own terms.

But first I’d like to consider some more general concerns about activism and dissent.

## on violence and nonviolence

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Tax resistance is one of the techniques studied by scholars of nonviolent conflict. This is a field of study that has attracted a lot of attention in recent years, particularly because of the success of mass “people power” uprisings that used varieties of nonviolent resistance tactics and that explicitly disavowed violence.

But of the tax resistance campaigns I studied, only some made an effort to maintain nonviolence. Many others were willing and able to augment their tax resistance with violent tactics. Others were incidentally nonviolent without having made any special commitment to be so. This book will cover both violent and nonviolent tactics (as well as some tactics, like property destruction or sabotage, that some people consider to be violent and others do not).

Violence certainly can be an effective way to disrupt the tax collecting bureaucracy. Most tax collectors are not particularly enthusiastic about their calling to begin with, and so a little violent intimidation can go a long way in discouraging them. This in turn makes tax collec-

tion more expensive for the government, decreasing its return-on-investment and compelling the government either to tighten its belt or to resort to higher taxes and thereby encourage more people to resist.

But violence also has a way of backfiring. Some of the tax resistance campaigns I studied showed great success right up to the point where they started relying on violent tactics, whereupon they lost popular support, became subject to easier-to-justify draconian crack-downs, or reinvigorated their opponents. Violence also harms the body politic (and so also those resisters who make up part of it) by increasing fear, divisiveness, and tension, by giving precedent to people who use violence to try to resolve their conflicts, by making it harder for opposing sides to come to a reconciliation, and so forth. And of course, in many cases, it is just cruel and wrong in its own right.

For the most part, I will be presenting examples of violent tactics without passing judgment on whether or not I think they were justified. Some examples of tax resistance campaigns, for example the Rebecca Riots in Wales, are hard to imagine without violence. Others, like the Regulator movement in colonial North Carolina, seemed to me to be cases where violent tactics were counterproductive to the point of being disastrous. And sometimes the violence was so cruel or misdirected that even if you were being generous about the ends justifying the means you would be hard-pressed to defend it.

But it's also worth remembering that some injustice—particularly government-sanctioned injustice—*masquerades* as nonviolence while really having a violent nature. So long as the veiled threat of violence is enough to subdue challenges, what looks like “peace” prevails and superficially nonviolent behavior contains hidden violence.

**AUTHORITY.** Political *authority* is the pinnacle of government achievement, and almost all governments strive to be seen by their subjects as having such authority—as ruling “legitimately.” Such authority evolves from an origin of mixed coercion and persuasion.<sup>1</sup> A political system of 100% persuasion—the anarchist ideal—is what takes place in non-governed settings: for example, a group of friends deciding what sort of pizza to order will typically use persuasion, even if this results in setting up a democratic or monarchical decision-making process by temporary consensus.

But at the large-scale political level, even a 100% persuasive origin can perhaps evolve (or devolve) into an authority-based state. This is the mythical origin of Hobbes's Leviathan, of Robert Nozick's minimal state, and various other creatures of political philosophy in-between.

Outside of philosophy, things are typically more mixed: For example, the *Federalist Papers* were a measure of persuasion that prepared Americans to be ruled by their emerging federal government, and the military repression of various unpersuaded Americans (for instance in the Whiskey Rebellion) was a measure of coercion. Mixed together with many other ingredients, of such a recipe was the American republic made, and it is the relatively high proportion of persuasion in that mix that gives its founding such a good reputation in some quarters.

One way of looking at political authority is as a mixture of coercion and persuasion that is held in reserve: an energy that is potential, rather than kinetic—like a battery. Another physical metaphor is to consider authority as the momentum built up through the application of

coercion and persuasion, such that the momentum itself has the same sort of power that the original coercion and persuasion did.

The momentum of authority allows the government to coast: “We could persuade you, but you are already persuaded, remember? We could compel you, but you are already compelled, remember?” Meanwhile its subjects feel persuaded without knowing quite which arguments persuaded them, and feel compelled without ever feeling the grip on their shoulders or the bayonet at their backs.

If a government’s authority is challenged, it will temporarily retrench into a position from which it can unleash its potential political energy as kinetic political energy and thereby remove the challenge. It will use the tools of coercion and persuasion that it has kept in reserve.

In this way, nonviolent resistance can make visible the hidden violence of authoritarian coercion. By challenging the authority of the government, you call its bluff and force it to reveal its hand. If it has a strong persuasive hand, well, there you go, and maybe you’re even persuaded. If it has a strong coercive hand, suddenly people begin to feel its tight grip on their shoulders. If neither hand is strong, suddenly this too is exposed, and the power-behind-the-throne is revealed to be not so powerful after all.

For this reason it may be important and useful for you to force the government to retrench from authority to its more concrete basis in coercion and persuasion, even if you do not have the power to overcome it once it has retrenched.

The danger is that if you challenge the government to drop its mask of authority and show you the fangs of coercion that lie behind it, you might very well get bit. And the stronger and more effective your challenge to authority is, the more vicious will be the government’s reaction.

The more benign the government you challenge, the more it will try to retreat into a stance dominated by persuasion over coercion. The more malign it is, the more eagerly it will bring out the hardware. But the paradox is that the longer you wait and the more malevolent the government becomes, the more dangerous it becomes to challenge it, while at the same time such a challenge becomes more imperative.

The way out of this dilemma is to be quicker to challenge political authority (and this means saying “no” to its commands, not merely grumbling “I disapprove” to its heralds)—and to make this challenge at the *first* sign that authority is misused, rather than waiting until it has become so tyrannical that it knows no limits.

**INEFFECTIVENESS IS NOT A NONVIOLENT TACTIC.** Some people think nonviolent action is perversely self-sabotaging—like fighting with one hand tied behind your back. If you were really serious about winning, they believe, you wouldn’t be so foolish as to surrender some of the tools in your toolkit before the struggle even begins.

I think this argument has arisen less because nonviolent action is inherently flawed, and more because many activists and activist groups have used “nonviolence” as their excuse for choosing ineffective tactics that don’t involve much risk (particularly the risk of success). The American anti-war movement, for instance, is plagued by groups that insist on repeating the

same set of toothless tactics that have consistently failed to make any headway, almost as though failure has become such an ingrained tradition that it's taboo to question it.

In reaction to this are the violent, “black bloc”-style protesters and the anti-nonviolence theoreticians like Derrick Jensen or Ward Churchill. They see nonviolent protest as a pathetic and timid pleading to an unresponsive and hostile government—symbolic rather than direct, predictable (and predictably ineffective), self-aggrandizing, hobbyish, and effectively collaborationist with political authority and therefore violent by proxy—ultimately, no better than the electoral process at generating real change. And they're not willing to go along with the well-worn techniques of losing.

For a movement dedicated to nonviolence to withstand such challenges, it must not mistake a non-confrontational action for a non-violent one, or confuse making an “incredibly powerful statement” with making progress.

People who are committed to nonviolence and who want to discourage violence in their campaigns should ask how Gandhi prevented the Indian National Congress from choosing the tactics of those in India who were advocating armed insurrection. The answer: he was more hard-core than they were, and he demonstrated results.

**SATYAGRAHA.** Deliberate, principled, Gandhi-style nonviolence not only can be an effective technique of political force, but it includes safeguards that make it difficult to use in the service of injustice. A Gandhian revolution seems better-protected from devolving, as so many other revolutions have, into one in which the revolutionaries become the oppressors.

Gandhi initially used the English term “passive resistance” to describe his techniques. But the phrase led to confusion. Gandhi was once introduced to an English-speaking audience by a friend who inadvertently insulted Gandhi's work in South Africa—saying that Gandhi's forces “are weak and have no arms. Therefore they have taken to passive resistance which is the weapon of the weak.”<sup>3</sup>

Gandhi decided that “passive resistance” was an inappropriate description: “it was supposed to be a weapon of the weak... could be characterized by hatred, and... could finally manifest itself as violence.”<sup>4</sup> He decided to use the term *satyagraha* (roughly-translated: “truth-force”) instead, and he took pains to emphasize that it was a powerful tool for the strong, not a second-best tactic of the weak.

*Satyagraha* includes a more radical limitation than the renunciation of violence—in its purest forms it also includes the renunciation of *force*—except perhaps persuasive moral force—and it sets much loftier political goals than run-of-the-mill nonviolent action. It does not claim victory in the defeat or subjugation of its foes—instead, victory comes when those foes, under no threat aside from that of their own awakened consciences, willingly and gladly change their behavior and rejoin the *satyagrahi* in a cooperative community.



Gandhi and Jawaharlal Nehru confer at the 1937 Indian National Congress

This restricts your choice of tactics much more than a commitment to “nonviolence” does. Would Gandhi have signed off on the lunch counter sit-ins of the American civil rights movement? It is possible that he would have considered them to be too coercive. Blockades and sit-ins designed to prevent people from doing business or moving about could be considered violations of *satyagraha*—only sit-ins like those caused when the authorities prevent people from legitimately continuing on their way are thoroughly non-forceful.<sup>5</sup> All lawbreaking under *satyagraha* is supposed to be done openly, and with the expectation and even invitation of state sanctions—would being a necessarily secret station on the Underground Railroad have been an acceptable technique for a *satyagrahi*, I wonder?

In Gandhi’s eye, the means so necessarily and thoroughly shaped the nature of the ends that these scrupulous distinctions were important: “Let us first take the argument that we [in India] are justified in gaining our end by using brute force because the English gained theirs by similar means... [B]y using similar means we can get only the same thing that they got. You will admit that we do not want that.” He used this analogy:

If I want to deprive you of your watch, I shall certainly have to fight for it; if I want to buy your watch, I shall have to pay for it; and if I want a gift, I shall have to plead for it; and, according to the means I employ, the watch is stolen property, my own property, or a donation.<sup>6</sup>

Gandhi designed *Satyagraha* not just to be a tactic that might be useful in a particular struggle, but to be a solvent that dissolves injustice generally. “This force,” Gandhi wrote, “is to violence, and, therefore, to all tyranny, all injustice, what light is to darkness.”<sup>7</sup>

Gandhi seemed at times to be promoting something like the “conservation of energy” principle in physics—as if there were a law of nature that if you add anger or violence to a situation, even in the service of justice, that anger and violence will end up reemerging as additional injustice somewhere down the line. Only through *satyagraha* can you be sure you’re working for the good guys and not just making a bad situation worse. The *satyagrahi* eagerly, even masochistically, absorbs the harm inflicted by others, without retaliation or even resentment, and thereby retires that injustice for good.

Violent, coercive, or humiliating resistance tactics have certain pitfalls. For instance:

- they might be applied unwisely or against the wrong targets, thereby causing injustice rather than relieving it
- they might cause such anguish or resentment in their victims as to provoke additional injustice on their part
- they might encourage habits of violence, coercion, or humiliation in those who use them that would lead to injustice later
- if they fail to achieve their intended result, they will have just added to the world’s suffering without anything to show for it

The genius of *satyagraha* is that it is less-plagued by such “collateral damage,” and it is very difficult to use in the service of an unjust cause, even by the unscrupulous or unwise.

Understandably, Gandhi, though he considered *satyagraha* “so simple that it can be preached even to children,”<sup>8</sup> was frequently troubled by campaigns that went awry due to his

followers' imprecise understanding of (or uncertain faith in) the technique. He had to pay a lot of attention to education and discipline, especially as his mass campaigns in India developed. The full *satyagraha* vows were almost monastic in tone.

But Gandhi was confident enough in his methods that he led campaigns of resisters whose understanding was weak and whose training was incomplete. He did not feel the need to wait until his ideal was fully realized before acting, but hoped instead to realize his ideal in part through action and experimentation. It would be a shame if the lesson people took from Gandhi was that they should become saints first, and do good afterwards.

## on the “petulant mode” of protest

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When you choose your tactics, beware of the temptation to fall into what I call the “petulant mode” of protest.

Petulance paints the relationship between the protester and the target of the protest as like that of an unruly child to a parent. Petulant tactics can take the form of making “demands” with nothing much to back them up but the demand itself. Or they can take the form of protest methods that seem taken from the playbook of a two-year-old—grown-up versions of “I’ll hold my breath until I die if you don’t give me what I want” or “I’m going to stomp my feet and scream if I don’t get my way.”

Because they take the form of a tantrum, petulant protests increase bystander sympathy for the parentish figure and reduce sympathy for the childish figure. Such protests also reinforce the idea that the parentish figure ought naturally to be making the decisions. In other words, petulant tactics *bolster* the authority of the target of the protest.

Wise parents do not give in to temper tantrums, and similarly, targets of petulant protests appear wise and sympathetic when they do not give in or when they defuse such a protest by conciliating in token and condescending ways. This makes it less likely that the goals of the protesters will be met (if those goals depend on changing the behavior of the protest target).

A petulant protest is not an act of assertiveness, but a symptom of submissiveness. Petulant tactics can reinforce protesters' feelings of inferiority and powerlessness, and thereby discourage them from taking the necessary bold, confident, and effective steps to create change. Inferior and powerless people whine, make toothless demands, and throw tantrums. Equal and confident people look each other in the eye, state their cases calmly and forthrightly, and do what they feel they have to do without making a big hullabaloo. Petulant protesters, by reinforcing the feelings of social superiority in their targets, can make those targets less inclined to negotiate or to listen.<sup>9</sup>

Defenders of petulant protest tactics might argue that such tactics are best because their targets are not like *wise* parents at all, but like foolish ones, and in such cases the squeaky wheel gets the grease. Also, some protesters may be forced into positions of powerless inferiority and then have no recourse but to use petulant tactics that are appropriate to such a position—for instance, the Irish prisoners who used tactics like hunger strikes or smearing the

walls of their cells with feces. There is little dignity in shit-smearing, but a prisoner has fewer options for dignified resistance and so may reasonably decide to choose from other tactics.

But even if there are situations in which petulant tactics are called for, these days I often see such tactics used at times and in ways that seem to me to be counterproductive. Switching to tactics that are dignified and that assert the social and ethical equality of the protesters and the protest target might be more effective—both at winning the immediate goals of the protesters and (what ought to be among the long-term goals of anyone working for a better world) at encouraging more healthy relationships among people and between people and institutions.

For example, the lunch counter sit-ins during the American civil rights movement were done in a dignified way: polite, well-disciplined black Americans sat at “whites-only” lunch counters, and stayed there in patient expectation of being treated in a reciprocally dignified manner although they were refused service. If they had chosen a petulant mode of protest, they might have then begun chanting (“whose counter? *our* counter!”), or abusing the staff, or maybe vandalizing the lunch counters. Instead, they stuck with the quiet dignity approach, and let the white racists monopolize the petulant tactics (violence, verbal abuse, spitting on or pouring catsup over the protesters, and other things of that nature). The dignified mode arguably was a more effective tactic for ending lunch counter segregation (the immediate goal of the protests), but was *certainly* a more effective strategy for discrediting racism and Jim Crow and for increasing sympathy with the civil rights movement.

This example is more cut-and-dried than most, since the battle against Jim Crow was so centered on asserting dignity and equality—but I think most other individual and grassroots political actions would also benefit from transcending the petulant and taking a forthright, dignified, confident posture.

How do we defend ourselves against this temptation to use the petulant mode at times when it is unnecessary and counter-productive?

First, acknowledge that the temptation exists, and that it springs from the protesters’ feelings of inferiority with respect to the protest target. Protesters go into petulant mode for much the same reason a child does—because we despair of being listened to or heeded any other way and we are too powerless, inarticulate, or uncreative to use more effective methods of meeting our goals.

Second, make an effort to examine protest tactics that you come across or that are proposed to you with an eye to discerning to what extent they use the petulant mode. Share your observations with others; compare notes. Evaluate protests not only in terms of how they might meet immediate goals but in what impressions they create or reinforce about the relationship between the protesters, the protest targets, and bystanders.

Third, reimagine your relationship with the targets of your protests in such a way as to suspend or dispel any feeling of inferiority. If you *felt* yourself to be the social and ethical equal of the people who are the target of your protest (as you perhaps already consider yourself to be, on a rational level), how would you convey your protest to them and how would you expect them to respond?



Fourth, know that petulance is usually meant to intensify or amplify a protest that feels too small, unnoticed, or insufficient. When you feel the petulant temptation, see if maybe you can amplify your protest in some other fashion. If not, consider that maybe a quiet, dignified, under-the-radar protest might nonetheless be more effective in the long run than a loud, annoying, attention-getting, petulant one.

Fifth, be honest with yourself and others about what you are doing and what goals you can reasonably expect to accomplish. Petulant protest is often accompanied by bluster and exaggeration, which can damage your credibility and also can lead to discouragement when reality sets in.

By taking care in this way, you can increase the effectiveness of your actions, reduce the risk of burnout, become more appealing and convincing to potential sympathizers, and contribute to a better world in the long run.

## on fetishizing the criminal

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The California State Supreme Court ruled in 2009 that California voters had been properly exercising their Constitutional prerogatives when they outlawed same-sex marriage by passing “Proposition 8.” A hundred supporters of marriage equality expressed their outrage against this decision by getting arrested for blocking a city street in San Francisco.

This is a peculiar and nowadays popular form of protest. It bears some resemblance to civil disobedience, but is really its own, distinct phenomenon. In civil disobedience, one of the following two conditions hold:

1. Either the law that you are breaking is itself immoral in some way, and that is the reason you are breaking it,
2. or, although the law itself might be unobjectionable to you, you are acting to prevent a wrong (or promote a good) in a way that requires you to incidentally break that law.

So, for instance, people violating the Fugitive Slave Act by operating a station on the Underground Railroad were breaking a law that they believed was itself an immoral law. On the other hand, people who are arrested at blockades usually are not opposed to laws against trespassing or blocking traffic or whatever they end up being charged with—rather, they are violating those laws incidentally while trying to prevent some greater harm.

But in the case of the people who were arrested blocking the street in San Francisco—and much the same is true of most other so-called “civil disobedience” actions I’ve seen in recent years—they were neither asserting that laws against blocking traffic were immoral, nor did they believe that blocking traffic would prevent some greater harm that would be caused by allowing that traffic to proceed as normal.

Instead, *getting arrested*—whatever the charge and whatever the action leading to it—was itself the point, and seemed to be mostly a way of publicizing and amplifying one’s sense of outrage, anguish, or commitment. Less like a civil disobedience action, it was more like the

action of a mourner who wails and covers himself in ashes, or a penitent who whips himself with a lash. Being arrested has become a sort of government-sponsored method of certifying the strength of one's opinion.

Here are some excerpts from a newspaper article on the arrests:

Earlier in the day, police arrested more than 100 protesters blocking Van Ness Avenue near the Civic Center after giving the chanting, sign-waving crowd more than an hour to vent its anger and sadness. Many of those arrested were released in time to return for the evening event.

Shortly after noon, officers began arresting anti-Prop. 8 protesters, starting with clergy members. The arrests went so smoothly they seemed choreographed—which in a way they almost were, considering the police and protest organizers had been talking for days to make sure everything went smoothly and peacefully.

“It’s the right thing to do,” Rabbi Sydney Mintz... said of her decision to protest Prop. 8, shortly before she was led off with wrists tied.

Mintz received her citation and was back on the street by 6 p.m., this time with her 8-year-old son Gabe Newbrun-Mintz, who said his mother’s arrest was “sad.”

But she stayed in the street “so that they would know she was serious about the civil rights,” he said.<sup>10</sup>

None of this is necessarily bad, though it is a little *weird* when you pause to think about it. No weirder than sackcloth & ashes or self-flagellation, though, I suppose. Maybe I’m reading too much in to this, but I’m struck by the phrase “Mintz received her citation” in the above excerpt—a description that would apply equally well to a summons to appear in court for a violation of the law and to an official commendation of praiseworthy action.

While this sort of thing may seem mostly harmless, I am worried that people have come to confuse this theatrical arrest-as-protest sort of thing with genuine civil disobedience. If so, they may forget the practical power that well-crafted civil disobedience campaigns and actions have. I’ve also seen activists lose sight of important goals and practical means of achieving them because they get distracted by pursuing opportunities to be arrested.

For example, I attended the strategy meetings of a group that was planning an action to disrupt the San Francisco headquarters of the military contractor Bechtel as part of an anti-war action in 2006. When the group was discussing what sort of action to do, the questions of “do we want to do an action where people risk arrest?” and “who here is planning to risk arrest?” came up before any talk about what goals the activists hoped to *accomplish* with their action (unless, that is, being arrested *was* their goal).

Eventually I asked “what is the goal of the civil disobedience action—to get arrested, or to inconvenience Bechtel, or to get press coverage, or what?” The consensus seemed to be that inconveniencing Bechtel—or “shutting down” Bechtel if you allow for hyperbole—was the goal.

But later, two women at the meeting said that they once had tried on their own to deliver a message to Bechtel’s CEO. Bechtel’s security, realizing that some sort of protest was in the offing, then started their standard procedure for such things—which was to shut down the building and let nobody in or out (even employees). Two people, not intending to be arrested,

managed to shut down the Bechtel home office for 45 minutes one day just by showing up and asking to speak with the boss.

But because the activists at the meeting were more intent on getting arrested than on the ostensible purpose of their action (to “shut down Bechtel”), they did not attend to this information but instead they planned an action in which they would lock arms and conduct a sit-down blockade of the building’s doors until the police hauled them away.

As it turns out, this blockade would prove to be ineffective at either shutting down the building or preventing the people who worked there from coming and going (indeed, the police didn’t even find it necessary to arrest any of the door-blockers). However, when one of the activists walked into the lobby, towards the tail-end of the action, and began protesting there (though this was not part of the previously-agreed-upon game plan), the building’s security *did* shut the building down—until they managed to have the protester hauled away.

I bring this up to encourage you to evaluate the techniques you read about in the remainder of this book primarily on how *effective* they might be in meeting the goals of your campaign—not on how hard-core they appear, how much disregard they show for the law, or how much risk they involve for their practitioners. None of those things are dependable proxies for effectiveness.

In the following chapters we will look back over many of the tax resistance campaigns that have been conducted through the centuries around the world, examining the tactics they employed. I will briefly introduce each tactic, and from there I will usually let the examples do the talking. But as your author slips into the past tense, I hope you will keep at least one eye on the future, looking at these examples and trying to decide which lessons from them you can begin to apply to your campaign tomorrow.