CHAPTER ONE

‘HUISSIER, GARNISAIRE ET SOLDAT’: COERCION AND TAX COLLECTION UNDER LOUIS XIV

Introduction

There are a number of excellent works discussing the economic and institutional details of seventeenth-century French financial administration, as well as a quantity of works examining the many instances of large-scale popular resistance to taxation. Courtesy of these works, we now know quite a bit about the bewildering variety of direct and indirect taxes, the attempts at economic reforms, the important role of financiers and tax farmers, and the quantitative aspects of revenue flowing into and out of the royal coffers. Similarly, we also know quite a bit about the fiscal origins of the many popular revolts of the period, the social composition and agendas of various groups engaged in tax resistance and rebellion, and the tensions resulting from the conflict of particularist traditions with attempts at administrative and fiscal centralization. However, in both the works examining the French financial administration of the seventeenth century and those which examine popular rebellions of the period, a fundamental question remains unanswered: How did the French Crown overcome the endemic resistance to taxation that characterized the period? In the simplest of terms, what

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2 The best examples are the works of Roland Mousnier, Boris Porchnev and Yves-Marie Bercé.
tools and procedures did the Crown have at its disposal to force reluctant individuals to pay their taxes and to bring troublesome towns and provinces to heel?

The common assumption is that the Crown relied heavily upon the coercive capabilities of a large and growing army for this task. When faced with an episode of tax resistance or rebellion, the government would simply dispatch large contingents of professional soldiers to defeat the “rebels” in battle, to restore order to the troubled regions, to ensure the execution of justice, and, most importantly, to reestablish the flow of revenue to the royal coffers. It is argued elsewhere in this work that it is too simplistic to portray the Crown as having such an instinctive recourse to crude military force when faced with large-scale tax resistance. It is similarly misguided to assume that Louis XIV relied on his military forces to handle instances of individual or small-scale tax evasion and resistance. It can be argued that resistance of this type, systemic and enduring, represented a greater threat to royal authority than the much more dramatic yet typically short-lived instances of overt rebellion. In a study of domestic institutions of coercion, therefore, an examination of the manner in which the Crown met this daily and systemic challenge is warranted.

The government employed a variety of means to force delinquent individuals to pay their allotted taxes. These measures differed according to regional traditions and the personal inclinations of the royal agents charged with overseeing the collection. In general, however, the coercive measures can be categorized as follows: 1) the seizure of livestock and property belonging to the individual debtor; 2) the physical imprisonment of the individual debtor; 3) the establishment of a contrainte solidaire in which the tax burdens allotted to a certain parish were borne entirely by five or six of its wealthiest members, and 4) the sending of garnisaires, or garrisons, into debtors’ households with orders to remain there until the taxes were paid.

The collection procedures were initiated by the receveur des tailles and typically targeted the local collecteurs. These collecteurs, like the receivers, were personally responsible for delivering the tax revenues to their superiors at the allotted times.3 If they failed to do so, they were

3 Tax collection and its transfer to the royal treasury was assured by the collecteurs in the towns and parishes, the receivers particuliers at the seat of the élection and the receivers généraux at the seat of the généralité. Originally, the taille was paid in four installments (1 December, 1 February, 1 August, and the last day of September) thus leaving the