

From Salt to Strife: Fiscal Fragmentation and Conflict

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Abstract

How does fiscal fragmentation undermine state capacity? This paper studies how spatial heterogeneity in taxation can cause violent conflict and generate anti-state attitudes. We consider a mechanism whereby tax fragmentation creates sources of opportunity for the illegal economy, and thus conflict with the state. In the highly fiscally fragmented context of pre-revolutionary France, we document the frequent occurrence of conflicts related to smuggling concentrated in a bandwidth along internal fiscal borders. Revolution then triggers abrupt tax unification, as part of a larger program of radical state and nation building. Leveraging sharp and fuzzy RD designs, we study the way in which pre-revolutionary fiscal fragmentation shapes popular reactions to the new regime's policies, using data from the first revolutionary referendum and first-name choices from genealogical data. We find that stronger pre-revolutionary fiscal capacity generates polarization, increasing both the majority's refusal to support the regime through the referendum and a small minority's support to the regime through revolutionary first names. Then, we show that communities in the high fiscal capacity region that were exposed to conflict with the pre-revolutionary state due to smuggling opportunities oppose more to the revolutionary policies, for both electoral mobilization and first names. Tax fragmentation can thus create persistent anti-state attitudes.

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Fiscal unification is a crucial stage in the construction of the modern state and the long-term development process (Dincecco and Katz, 2016). One way of characterizing early modern "Old Regime" or modern "weak" states, as opposed to "effective" states, is the strong heterogeneity in state capacity across the territory (Dincecco, 2015). Spatial variation in state capacity concerns fiscal capacity, but also legal, administrative and coercive capacities. In this paper, we seek to understand how fiscal fragmentation affects state capacity, and state legitimacy in particular. How can variations in fiscal capacity affect popular support for the state and its mirror, popular resistance to state policies? We focus on a mechanism whereby tax fragmentation creates sources of opportunity for the illegal economy, and thus conflict between the communities that benefit from it and the state. The link between the illegal economy and the challenge to the political legitimacy of the state is a major fact for states at all levels of development. In the "supply-side" theory of the origins of the state, it is primarily an extractive institution comparable to a successful organized crime group (Tilly, 2017, Sánchez De La Sierra, 2020)¹. We are interested in the case where the resource that the illegal economy seeks to capture, and for which it competes with the state, is the rent generated by taxation. In the setting we consider, local differences in indirect taxation create opportunities for smuggling, which results in conflicts with the state. These are violent confrontations between smugglers and state forces, which in half the cases escalate into a revolt by the local population, who intervene to defend smugglers. This setting is 18th Century France, just before the French Revolution, the major political upheaval of modern history. This context has two crucial characteristics for our study. The first one is an abrupt transition from a highly fragmented to a unified tax system. The second aspect is that fiscal unification is part of a larger program of radical state and nation building with administrative, economic, military, political and cultural ramifications. We can thus study the way in which pre-revolutionary fiscal fragmentation shapes popular reactions to the new regime's

¹For a recent review of demand-side versus supply-side theories of state origin, see Allen et al. (2023)

policies.

We exploit variation in pre-revolutionary salt tax regimes and the resulting geography of smuggling conflicts to examine how this affects political preferences and attitudes toward the state during the Revolution. We identify separate effects for exposure to strong state capacity and exposure to smuggling conflicts. In this preliminary version of the paper, we explore two outcomes: voter turnout in a referendum in support of a new revolutionary constitution, and attribution of revolutionary first names. The referendum of 1793 was an attempt by the state to legitimize the radicalization of the revolutionary regime, and the lack of secrecy of the ballot made participation and the yes vote equivalent (with 99.5 p.c. of votes cast for the yes). The renewal of first names was part of a policy of secularization, with the promulgation of a new calendar to replace the Christian one. Using a regression discontinuity design, we find that strong state capacity before the Revolution generates polarization: it increases both the majority of people who refuse to show support to the new regime by voting and the small minority of people who show a strong support to the new regime by giving revolutionary first names to their children. Then, leveraging on a fuzzy discontinuity in smuggling within the strong state capacity region, we show that communities exposed to conflict with the pre-revolutionary state due to smuggling oppose more to the revolutionary policies, for both electoral mobilization and first names.

Going back to the historical context, it is striking that resistance to the state transcends the political characterization of the regime. During the 17th and 18th centuries, the French monarchy attempted to centralize and modernize its tax system but ultimately failed to do so, as it faced strong resistance from privileged groups and territories. Meanwhile, smugglers and local communities took advantage of tax loopholes. Then, when the new revolutionary regime implemented radical policies such as mass conscription or secularization, our preliminary evidence suggests that these communities leveraged their anti-state attitudes from the previous period. In a future version of the paper, we will

also check whether they enrolled less in conscription (and whether this changed from revolutionary conscription to Napoleonic conscription ten years later), and joined more the counter-revolutionary side in the civil war, which grassroot leaders were former smugglers.

This paper speaks to a vast literature on state capacity and conflict that goes back to Besley and Persson (2010). Most of this literature explores the effect of conflict (mostly external conflict) on fiscal institutions, eg. Becker et al. (2020). The key role of fiscal modernization for the success of the state has recently been explored by Cantoni et al. (2019). Our paper is also related to the state building literature, among which many papers have focused on the lasting impact of the French Revolution as the cornerstone of radical reform (especially Acemoglu et al., 2011, and Chambru, Henry, et al., 2021). Popular unrest in this context has been studied by Chambru (2019) and Waldinger (2023) in relation to weather shocks. Our paper is also related to a literature on the relation between the illegal economy and politics, such as Alesina et al. (2019). Finally, this research contributes to an old economics literature on smuggling that goes back to Bhagwati and Hansen (1973).

A close paper is that of Giommoni and Loumeau (2022), which uses the same setting of the French internal borders for salt taxation (*gabelle*) to study the long-term persistent effect of taxation on economic development. We differ from this paper mostly by the fact that we are interested in short term political outcomes rather than long term economic persistence. Besides, the RD design does not isolate the effect of different salt taxation levels, given the various institutional changes that take place at the fiscal border. That is why we interpret the discontinuity at the *gabelle* border as an effect of fiscal capacity broadly defined and not specifically of salt taxation, and we perform fuzzy RDs that exploit variation in smuggling within the high tax region in addition to the RD at the fiscal border.

1 Background

Before the 1789 Revolution, the French monarchy was a typical 'Old Regime state', without fiscal centralization and spending oversight by parliament (Dincecco, 2015). State expansion was constrained by various privileges, including those of peripheral provinces. The rising tax burden was unevenly distributed and fell chiefly on the small peasantry (Enguehard, 2020). The salt tax (*gabelle*) was a major source of revenue and was hated by ordinary taxpayers (Figure 13 in the Appendix shows the share of state revenues coming from the *gabelle* in the 17th century). However, it was concentrated in a central region ("Grandes gabelles", dark grey in Figure 2), where salt was a state monopoly (leased to the *Ferme*, a private company) and *gabelle* operated in the salt tax districts close to the border almost as a direct tax, with a required quantity to purchase². The price differential between provinces could range from 1 to 50, generating significant smuggling activity, increasing over time, as indicated in Figure 1, while other types of tax rebellion unrelated to smuggling did not increase (Appendix Figure 14). Equalizing the *gabelle* across the territory was seen as an urgent reform by top administration figures like Necker. However, this was politically unfeasible. Nothing changed until the Revolution abolished the *gabelle* in 1790.

Border communities specialized in smuggling. According to Le Trosne (1779), "4 *lieues* on either side along the border, everyone is busy with one trade or another', customs or smuggling³. In the empirical section, we use this distance (equivalent to 18 kilometers) to determine the boundary in the fuzzy design. This also roughly corresponds to the distance a smuggler could cover on foot, round trip, in one day. The local population defended smugglers in case of conflict with the brigades

²Building the GIS of salt taxation at the local level is part of a current data collection effort with Victor Gay.

³"Or quelle perte ne résulte-t-il pas de l'emploi de tant d'hommes qui, sous le nom, soit de Commis, soit de contrebandiers (car c'est tout un pour l'Etat), s'occupent, ceux-ci à débiter le sel & le tabac avec les plus grands risques, & par conséquent avec une grande dépense de temps ; ceux-là, à donner la charte aux première, à garder les partages, à artiéger les chemins, à border les rivières, à fouiller les maisons, sur-tout dans les pays limitrophes des pays de grande Gabelle, & des Provinces des cinq grortes Fermes. A quatre lieues de part & d'autre, le long de la ligne de défense, tout le monde est occupé de l'un ou l'autre métier, & les terres sont abandonnées. Combien de bras enlevés à la culture & aux autres travaux ! Combien la suppression de ces impôts ne rendroit-elle pas à l'Etat de Citoyens qui trouveroient à s'employer si utilement en différens genres !" , Le Trosne, 1779, I, XIII., p.59.

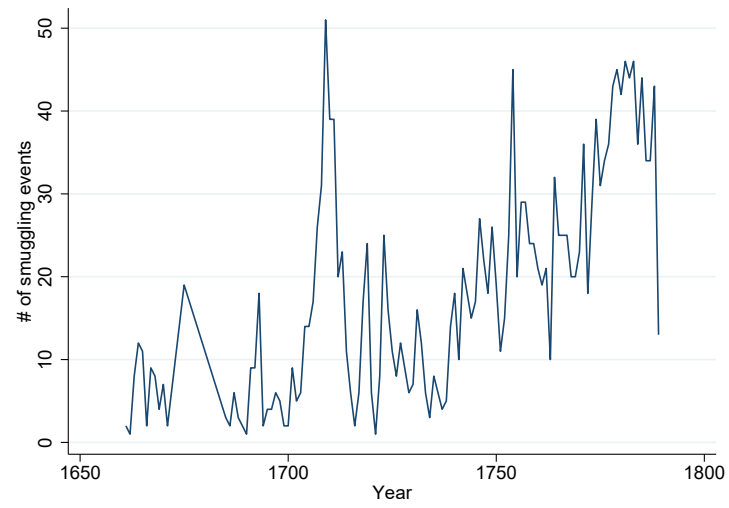


Figure 1: Number of smuggling related rebellions over time

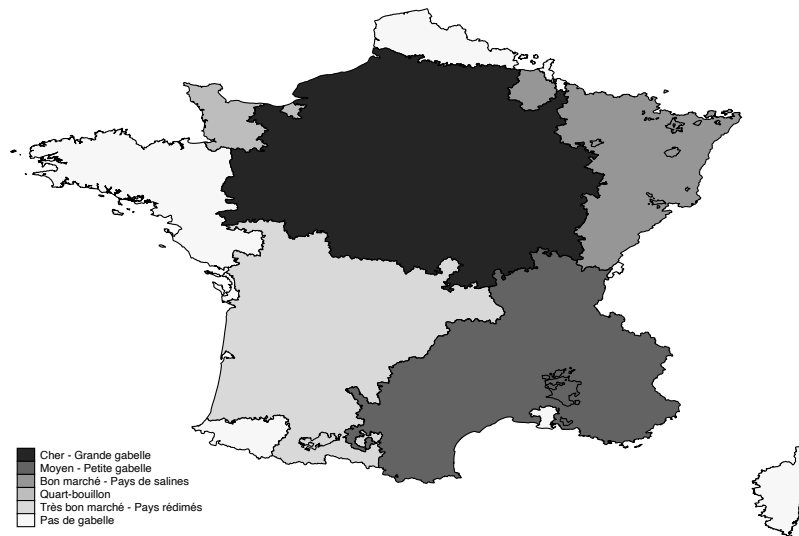


Figure 2: Salt tax borders

enforcing custom (half of observed rebellions). This variety of ‘social banditry’ Hobsbawm (1971) thus combined illegal economy and tax resistance with a challenge to the state’s monopoly of violence. After the Revolution, the West turned into a hotbed of counter-revolutionary violence, leading to a bloody civil war with the new regime (Chouannerie and Vendée). Tensions started with the civil constitution of the clergy in 1791, and escalated with the refusal of mass conscription in 1793. The role of former smugglers in counter-revolutionary armies is historically documented (including the leader of the movement, Jean Chouan, who gave his surname to the Chouannerie)⁴.

2 Data

We use information on the location of the Grandes Gabelles border in 1781⁵. Critically, this allows to classify each border segment based on price differentials between the Grandes Gabelles and the area on the other side of the border. We can distinguish areas where smugglers had incentives to engage in risky illegal smuggling of salt to acquire high profits versus those territories where potential gains from engaging in this activity are relatively limited. Our data is aggregated at the level of municipalities⁶. For each municipality, we code its treatment assignment (whether it was a part of the Grandes Gabelles or not, and then part of the smuggling bandwidth or not) based on the location of the municipality centroid. Further, to identify geographically similar municipalities that are likely to be different solely due to their treatment status, we calculate distance from each municipality’s centroid to the closest segment of the Grandes Gabelles border.

To trace the behavioral responses to the fragmented taxation system, we rely on both pre-revolutionary and post-revolutionary data. For the former, this paper takes advantage of Nicolas (2002) and Chambru and Maneuvrier-Hervieu (2022) data collection’ effort resulting in the dataset of

⁴”Chouan” initially designated a sound imitating the owl, and used by smugglers as a warning signal.

⁵The shapefile with different tax regions was kindly shared by Cédric Chambru.

⁶Basic geographic features of French municipalities were extracted from Piketty and Cagé (2023).

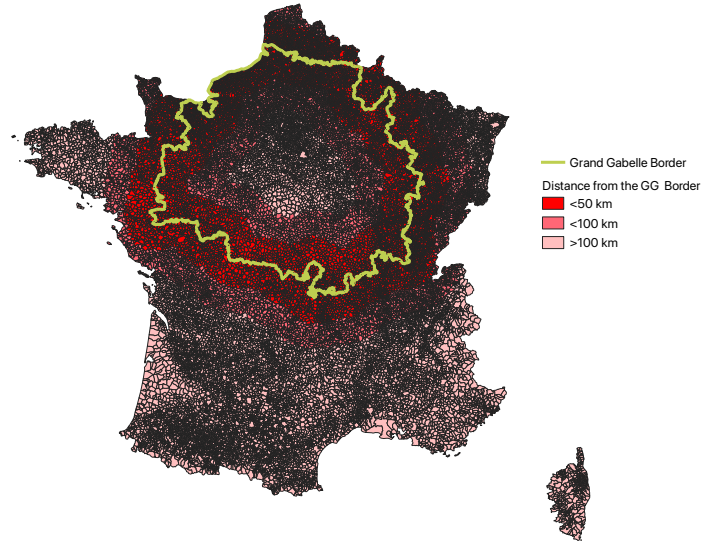


Figure 3: French Municipalities and the GG border

local rebellions in France that spans more than 600 years (1207-1883). The data allows desegregating rebellions into different types: fiscal, food riots, religious conflicts. In this paper, we look, specifically, at fiscal rebellions and a subset of those which are directly related to the smuggling of goods such as salt and tobacco⁷. We record conflicts directly related to smuggling from 1661. Figure 7 presents the distribution of tax conflicts: the ones directly related to smuggling and all other conflicts against the fiscal policy of the french state for the entire time span of the data (1252-1789)

Furthermore, we collect information about the criminal cases against smugglers of salt from Huvet-Martinet (1975). Those records cover the period of 1764-1789 and provide information about the number of prosecuted smugglers for the entire period. As it can be seen in 5, one important limitation of this data is that it covers solely the West and the Southwest border segments of the Grandes Gabelles region⁸. The observed pattern of spatial concentration next to the border

⁷The last type is described as "Type 204 : Affrontement lié à la contrebande du sel et du tabac" in the original data.

⁸More specifically, the data covers border with Bretagne and Pays rédimés

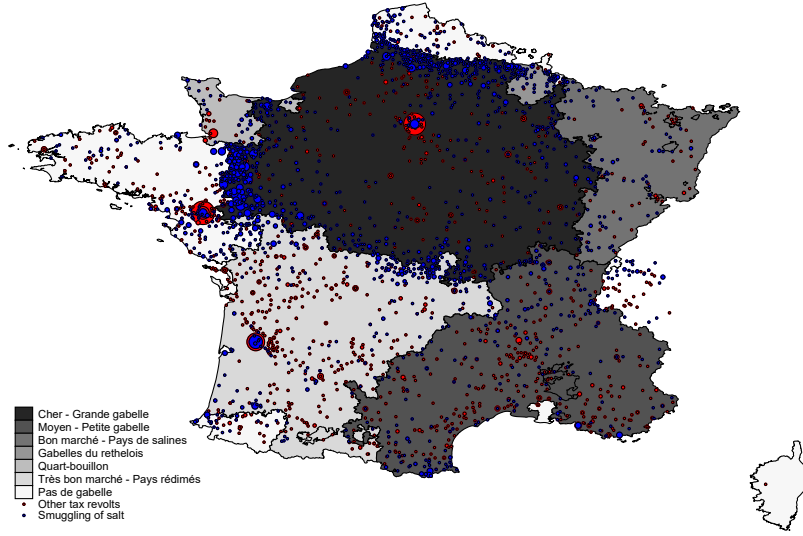


Figure 4: Location of violent events related to taxation

corroborates that of smuggling conflicts.

For the post-revolutionary outcomes, this project documents regional variation in naming practices across the territory of the French Republic in the decade 1789-1800. We rely on genealogical data from the main French website, Geneanet, which gives us a sample of ca. 5 p.c. of the total population at the time. For each municipality, we calculate the share of births for which children were given revolutionary names in this decade, with a dictionary of revolutionary first names based on Bange (2000). We also consider first names similar to those of the recent French kings as a proxy for monarchical support⁹, as Chiovelli et al. (2022) do for Spanish kings.

Our main other outcome pertains to the first large scale election held in 1793, a referendum in support of a new radical, republican constitution that would never be enforced. Most of the male adult population was eligible to vote, with 5.5 millions male potential voters among which 2 millions participated. As the vote was public, the act of voting was almost equivalent to approve the new constitution. Only 8000 votes were against the constitution. This data, originally collected at the

⁹Namely, Louis, François, Charles and Henri.

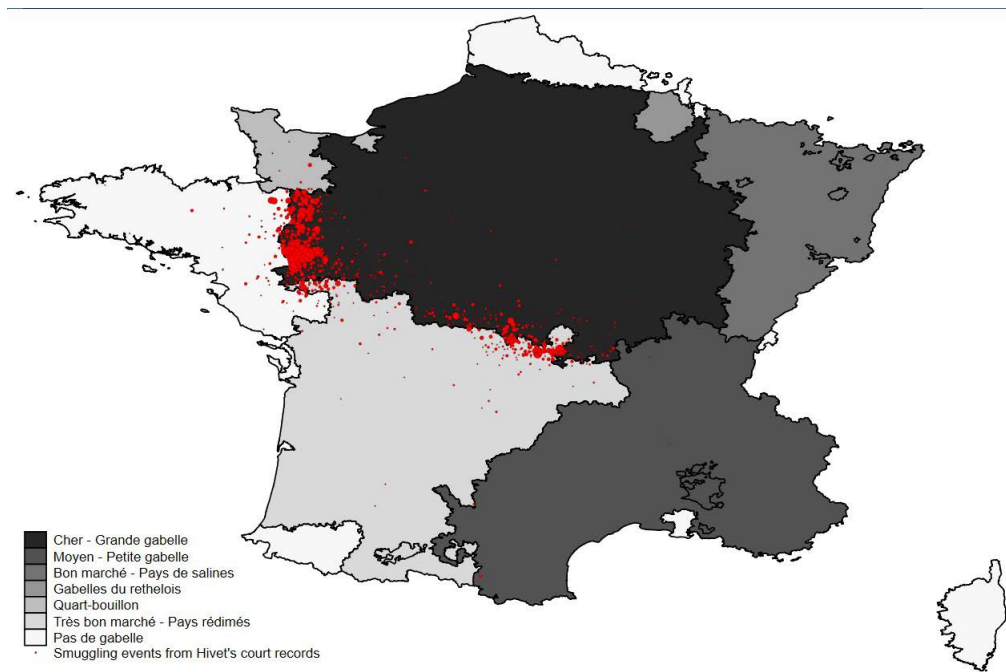


Figure 5: Location of smuggling related court records

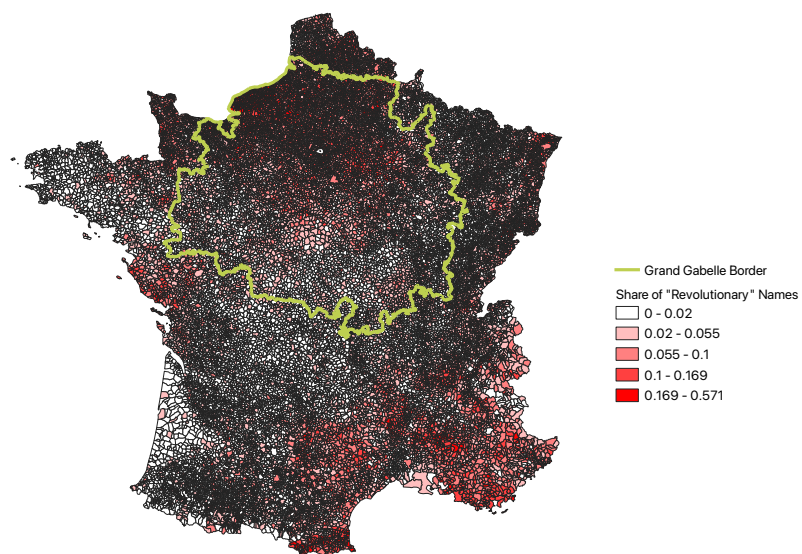


Figure 6: Share of revolutionary names in births per municipality

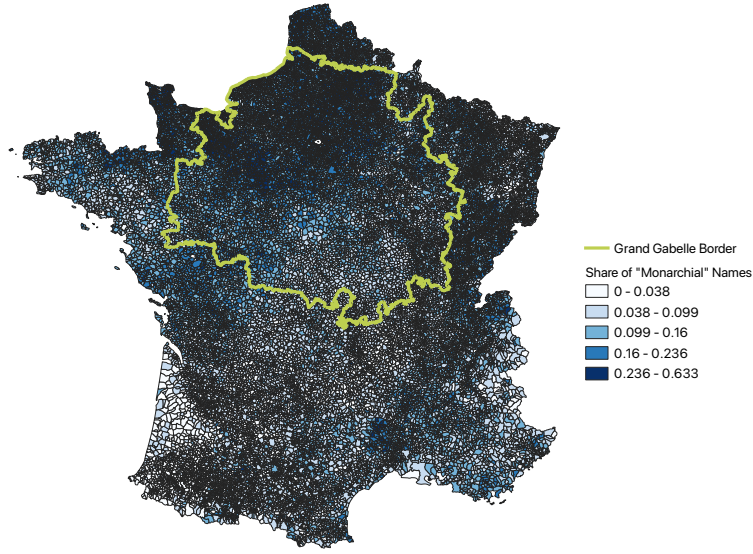


Figure 7: Share of monarchical names in births per municipality

district level, have been broken down at the municipal level based on population figures from the first census (also in 1793) by Piketty and Cagé (2023). As districts are a revolutionary creation, and are thus crossed by pre-revolutionary gabelle borders, we keep the electoral data at the municipal level, although clustering by district in regressions as the underlying variation is districtwise.

3 Empirical strategy

3.1 Sharp RDD

We exploit the location of the salt tax border delimiting the large central, high fiscal capacity region of *Grandes Gabelles*, in a spatial regression discontinuity design (RDD).

Giommoni and Loumeau (2022) argue that most of the exact salt tax border placement was quasi-random, that the border location of *Quart-Bouillon* (northwestern border) and *Pays de Salines*

(eastern border) depends only on underground salt density, and that the border segment of *Pays Rédimés* (southwestern border) follows geographical constraints and is conveniently located between two mountain chains. Figure 2 presents the different salt tax regions and borders. We take a cautious view of these boundaries, given that they coincide in part with provincial boundaries or other old-style jurisdictions. However, we rely on the fact that, on the one hand, they were set very early on (since they correspond to ancient medieval fiefdom boundaries), and on the other hand, they determine different levels of fiscal capacity of the central state for reasons sedimented over time. The process of territorial formation in a state such as France under the ancien régime involved the aggregation of territories with specific rights and privileges, fixed at the time of attachment to the crown. A case in point is Brittany, which was attached by marriage at the end of the 15th century, and whose tax exemptions, such as that on salt, were part of the marriage contract.

While Giommoni and Loumeau, 2022 focus only on these three border segments, our paper studies the complete *Pays de Grandes Gabelles* border. We verify that the salt tax border is orthogonal to pre-determined local economic and political conditions by performing various balance checks. In particular, we find no discontinuity in population density at the border.

To estimate the effect of exposure to the high salt tax region, i.e., the *Pays de Grandes Gabelles* (relative to low salt tax regions) on smuggling and measures of political attitudes, we implement a cross-sectional spatial RDD (Dell, 2010; Dell and Querubin, 2018). We estimate the following regression:

$$y_i = \alpha + \beta HighTax_i + f(g_i) + \gamma x_i + \epsilon_i \quad (1)$$

where y_i is an outcome of municipality/district i . $HighTax_i$ is a dummy that takes the value 1 if the municipality/district is located within the salt high tax region and 0 if the municipality/district is not. Given the geographic pattern of the salt tax border, a comparison between the high tax region and the low tax regions is likely to be confounded by central-periphery baseline differences,

such as distance to the *généralités* capital, access to roads, proximity to Paris or other underlying socioeconomic differences. To obtain a valid counterfactual, the regression discontinuity design instead compares only areas in the immediate vicinity around the salt tax border. Intuitively, we leverage the fact that geographic and socioeconomic characteristics are smooth (and thus comparable) around the cut-off, whereas the salt tax border provides a discontinuous change in the salt tax rate. Comparing an area that is just one side of the border to an area that is just on the other side will thus provide the causal effect of heterogeneous tax rates on smuggling and political attitudes around the salt tax border. To implement the spatial RDD, we first restrict the sample to a narrow 100 km corridor along the salt tax border.¹⁰ We then follow standard practice by smoothly controlling for the geographical gradient using the function $f(g_i)$. In the most basic specification, $f(g_i)$ controls linearly for the distance to the salt tax border, while our preferred specification allows the slope to vary flexibly on either side of the cutoff as is customary. We also verify that our results are robust to using higher order polynomials or a non-parametric estimator for $f(g_i)$ following Calonico et al., 2014. In the full specification, the vector x_i includes a more comprehensive set of covariates to control for the “smoothness” of geography: linear controls for latitude and longitude, border segment fixed effects, as well as distance to Paris and to the nearest coast. x_i also includes additional controls for pre-determined socioeconomic characteristics. We cluster the standard errors at the district level. While the assignment to treatment and smuggling conflicts are at the municipality level, our measure of political attitude during the 1793 referendum is originally at the district level. To obtain a measure at the municipal level, we weight our district level observations of electorate share, turnout and approbation rate by municipal population. The district level clustering allows us therefore to account for idiosyncratic correlation in the error term among municipalities located in the same district. The rationale for working with municipal data follows from the fact that district

¹⁰We verify that our results are robust to different bandwidths, including the optimal data-driven bandwidth determined using the selection procedure developed by Calonico et al., 2014.

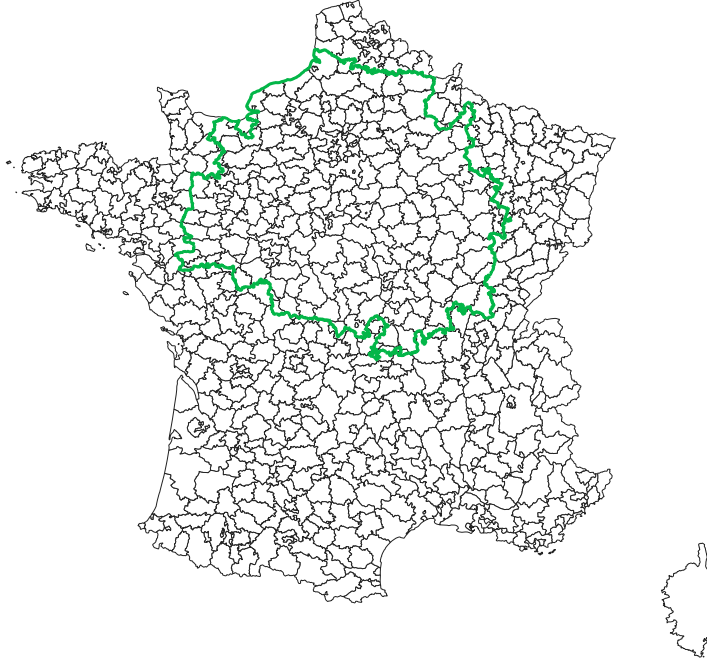


Figure 8: Salt tax and district borders

borders created after the 1789 revolution systematically cross the Grand Gabelles border, making comparisons of different districts subject to a lot of noise.

A potential threat to our identification strategy is that other jurisdictions borders may coincide with the salt tax border. For example, Giommoni and Loumeau, 2022 mention that the *Quart-Bouillon* border segment coincides with the border of the *Baillage du Cotentin*. Moreover, looking at an even smaller jurisdiction unit, the *districts*, we see that some of the district borders coincide with the salt tax border (Figure 8). Indeed, if borders coincide, the exclusion restriction assumption is violated, as we are not able to distinguish if the effect observed on outcomes is driven by the salt tax border or by the other jurisdictions border.

One way to alleviate this concern would be to distinguish between segments of the salt tax border that coincide with other borders jurisdictions and segment that do not. Testing for heterogeneous effects between the two segment types would help us determine if the effects are driven by the salt

tax border. Indeed, if we observe similar effects across the two segment types, we will be confident that they are a consequence of the salt tax border. If not, it is likely other jurisdiction borders also play a role. As can be seen in Figure 8, there are 60 districts that are crossed by the *Pays des Grandes Gabelles* border, i.e. the salt tax border and the district border do not coincide for these. The segments of the salt tax border crossing these districts could therefore constitute the group of border segment with no coinciding jurisdiction border.

Yet, this methodology has two main caveats. First, we would need to conduct this analysis for all potential confounding jurisdictions (districts, baillages, departements...). This work is likely to be cumbersome, given the numerous administrative layers regulating the French *Ancien Regime*. Second, we may be under-powered to detect an effect if there are too little segment parts that are not confounded with other jurisdiction borders.

Therefore, to validate our results and alleviate the concern of confounding borders, we turn to an alternative design, focusing on the area within the *Pays des Grandes Gabelles*.

3.2 Fuzzy RDD

In the previous design, we were comparing areas just to the right of the *Pays des Grandes Gabelles* border in which the smuggling conflicts were taking place to the areas just to the left which were experiencing no conflict. One of the concern we raise in the previous section was that by comparing both side of the border, we could also be comparing different jurisdictions, in the case in which other jurisdiction borders coincide with the *Pays des Grandes Gabelles* border. To alleviate this concern, an alternative design consists in comparing places that were experiencing smuggling related conflicts to places that were not within the same jurisdiction, i.e. within the *Pays des Grandes Gabelles*.

To do so, we implement a fuzzy RDD design within the *Pays des Grandes Gabelles* region, comparing areas near the *Pays des Grandes Gabelles* border to places further away from the border.

As mentioned previously, conflicts were mainly concentrated around the border. This is the case for two reasons. First, because smugglers face a high transport cost and increasing risks of being caught the longer they travel with smuggled salt. Second, because police brigades control the border and are thus located around it. As conflicts originated most often from the interaction between the two (and also from the local population in half of the cases), it seems logical that conflict were mostly occurring next to the border.

The assignment variable to treatment is therefore the distance to the *Pays des Grandes Gabelles* border. The relevance assumption is met as distance to the border is a strong predictor of receiving treatment, i.e. experiencing smuggling related conflicts as can be seen in Figure ?? . Moreover we claim that the excludability assumption is also likely to hold given that the distance to the border shouldn't be related to our outcomes other than through the experience of local conflicts. In other words, without smuggling-related conflicts, turnout would have been continuous in the area studied.

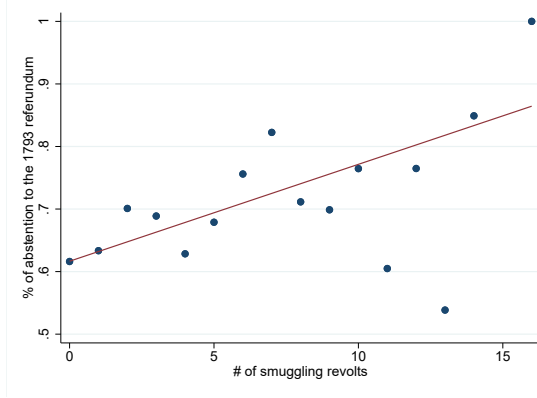
We define the cutoff point 4 *lieues* away from the border, according to historical evidence (quote of Le Trosne in the Background section, which corresponds to the distance a smuggler could cover on foot, round trip, in one day). We test for alternatives cutoff points and our results remain unchanged. Lastly, as in the sharp RDD design we ensure that covariates are smooth at the cutoffs points.

4 Preliminary Results

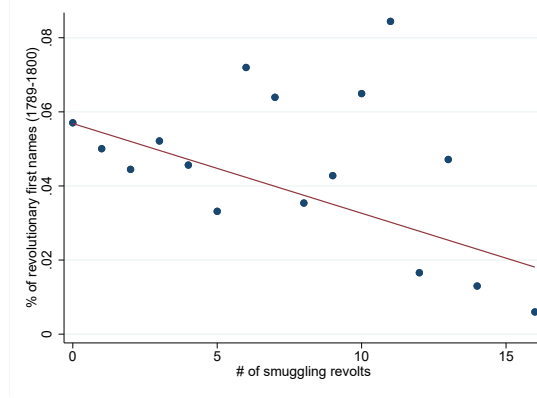
4.1 Preliminary evidence: OLS (binscatter plots)

Restricting to the high tax region, we find that more exposure to smuggling conflicts before the Revolution is correlated with less participation to the 1793 referendum and less revolutionary first names. This suggests that smuggling increased defiance toward the state. We find no relation with

monarchical first names during the Revolution, which is consistent with general anti-state attitudes more than specifically anti-republican ones.



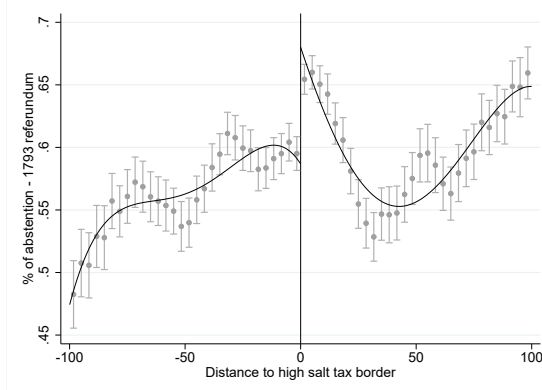
(a) Abstention rate - Referendum 1793



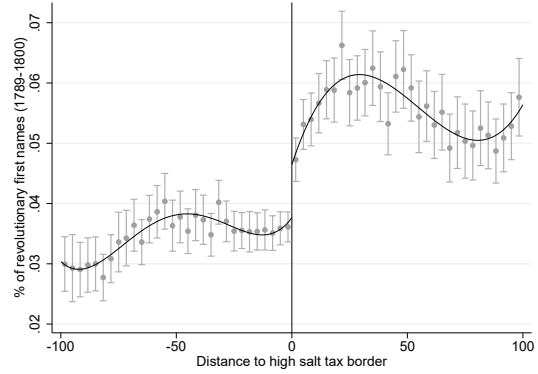
(b) Revolutionary first names

4.2 Sharp RDD

The regression discontinuity design at the *Grandes gabelles* border indicates a clear gap in electoral participation and revolutionary first names. We find that strong state capacity before the Revolution generates polarization: it increases both the majority of people who refuse to show support to the new regime by voting and the small minority of people who show a strong support to the new regime by giving revolutionary first names to their children. Interestingly, we also observe monotonic patterns in the bandwidth next to the fiscal border, on the high tax side. Abstention rates increase when approaching the border, while revolutionary naming decrease. This corresponds precisely to the place where smuggling conflicts occur. Therefore, we move to the fuzzy RD setting on the shifted border, which allows to capture this variation within the high tax region.



(a) Abstention rate - Referendum 1793



(b) Revolutionary first names

4.3 Fuzzy RDD

Using a boundary 4 *lieues* away from the fiscal border, that delimits a bandwidth of intense smuggling within the high tax region, we find that municipalities exposed to conflict with the pre-revolutionary state due to smuggling oppose more to the revolutionary policies, for both electoral mobilization and first names. Tax fragmentation can thus create persistent anti-state attitudes.

Table 1: Fuzzy RDD

	(1) Smuggling revolts	(2) Abstention	(3) Rev. names	(4) Abstention	(5) Rev. names
Within 16km of the border	0.0985** (2.92)	0.118*** (3.92)	-0.00637*** (-4.35)		
Smuggling Revolts				1.199* (2.26)	-0.0669*** (-3.56)
Regression	First Stage	Reduced Form	Reduced Form	IV	IV
Forcing variable $f(g_i)$	Quadratic	Quadratic	Quadratic	Quadratic	Quadratic
SE cluster	Yes	Yes	No	Yes	No
Observations	12,450	12,450	13,220	12,450	13,220

Units of observation are French municipalities in 1793. Column (1) shows the first stage. The independent variable is a dummy equals to 1 if a municipality lies within 16km of the border. The dependent variable is the count of smuggling events happening in a municipality between 1661 and 1789. Column (2) and (3) shows the reduced form. Column (4) and (5) presents the IV estimates. Abstention measures the abstention rate at the 1793 referendum for a given municipality. Rev. names is the percentage of revolutionary names that were given in each municipality between 1789 and 1800. *** $p < 0.01$, ** $p < 0.05$, * $p < 0.1$

5 Conclusion

The paper explores the relationship between fiscal fragmentation and state capacity in the French *Ancien Regime* in the context preceding and during the French Revolution. We argue that variations in fiscal capacity, driven by heterogeneous tax rates across the territory, create opportunities for an illegal economy, leading to conflicts between smugglers and the state. We then study the impact of these conflicts on attitudes toward the state.

We document that the geography of smuggling conflicts strongly relates to differential rates in salt taxation in the pre-revolutionary fiscal regime. We investigate the consequences of these conflicts induced by an archaic tax system. We focus on two outcomes: voter turn-out in a referendum supporting a new revolutionary constitution and the attribution of revolutionary first names.

A sharp RDD design, comparing high and low fiscal capacity areas, suggests that citizens in the high tax region were more likely to experience conflicts and in turn be less likely to mobilize to vote in the 1793 referendum. However, they were more likely to adopt revolutionary names. To distinguish the effect of fiscal capacity and conflicts, we then focus on the high fiscal capacity area. Leveraging a fuzzy discontinuity in conflict, we find that communities exposed to conflicts are more likely to develop anti-state attitudes.

In future versions of the paper, we will expand our range of outcomes to military conscription: 1793 was the first attempt at mass conscription, which generated a lot of resistance and ultimately started the civil war. We are currently extracting data at the municipal level from military registers. We will be able to compare results on revolutionary conscription to results on Napoleonic conscription, ten years later, to check whether revolutionary and Napoleonic state building (including repression) were successful.

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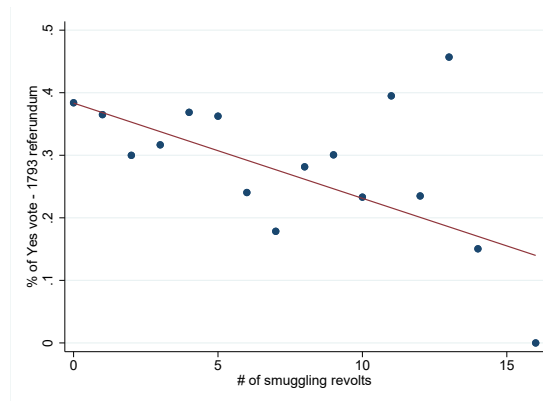
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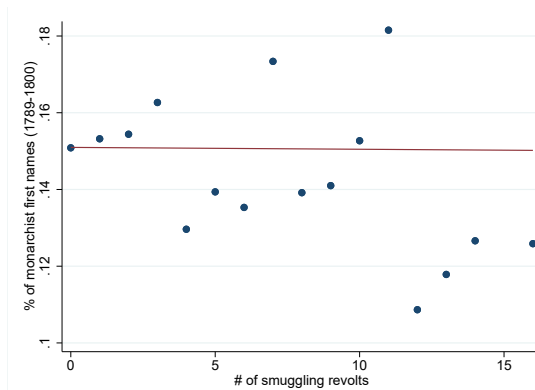
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A Appendix

A.1 OLS

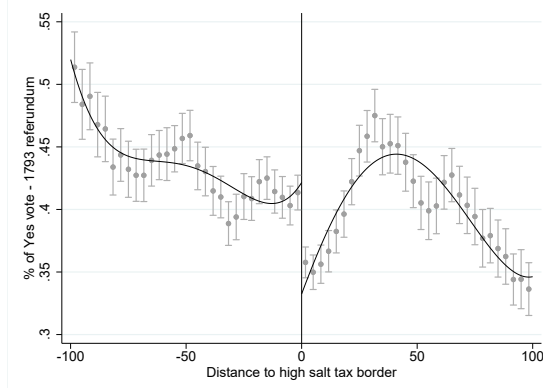


(a) Approbation rate - Referendum 1793

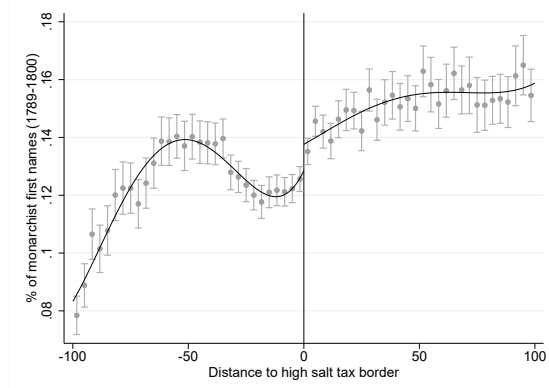


(b) Monarchist first names

A.2 Sharp RDD



(a) Approbation rate - Referendum 1793



(b) Monarchist first names

A.3 Fuzzy RDD

Table 2: Fuzzy RDD

	(1) Smuggling revolts	(2) Approbation	(3) Mon. names	(4) Approbation	(5) Mon. names
Within 16km of the border	0.0985** (2.92)	-0.108*** (-3.60)	-0.00392 (-1.88)		
Smuggling Revolts				-0.982* (-2.21)	-0.0412 (-1.79)
Regression	First Stage	Reduced Form	Reduced Form	IV	IV
Forcing variable $f(g_i)$	Quadratic	Quadratic	Quadratic	Quadratic	Quadratic
SE cluster	Yes	Yes	No	Yes	No
Observations	12,450	12,450	13,220	12,450	13,220

Units of observation are French municipalities in 1793. Column (1) shows the first stage. The independent variable is a dummy equals to 1 if a municipality lies within 16km of the border. The dependent variable is the count of smuggling events happening in a municipality between 1661 and 1789. Column (2) and (3) shows the reduced form. Column (4) and (5) presents the IV estimates. Approbation measures the percentage of vote "Yes" at the 1793 referendum for a given municipality. Mon. names is the percentage of monarchist names that were given in each municipality between 1789 and 1800. *** $p < 0.01$, ** $p < 0.05$, * $p < 0.1$

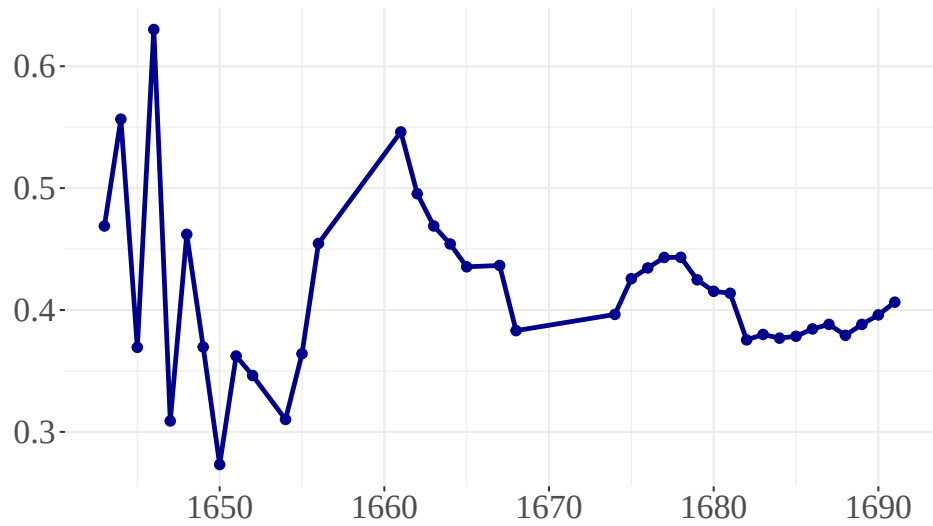


Figure 13: Share of state revenues originating from salt taxation, from Malet (1789)

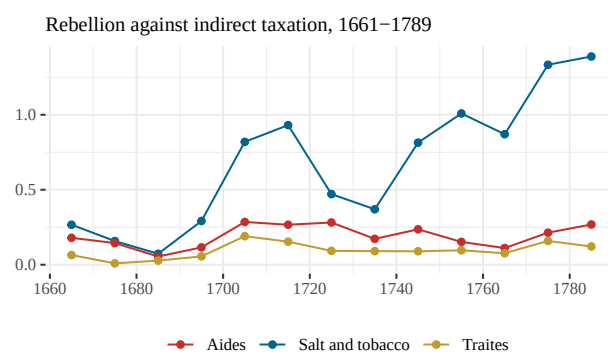


Figure 14: Number of rebellions related to indirect taxes, from Enguehard (2020)