

## The Taxcast, June 2024: The Black Tax

**Naomi Fowler:** Hello and welcome to the Taxcast, the Tax Justice Network podcast. I'm Naomi Fowler. Coming up later on the Taxcast, the lesser known story of tax injustice for African Americans.

**Andrew Kahrl:** There's so much work that's been done on abuse of power by white supremacist governments, the denial of every right under the sun you can imagine, but how that applied to tax policy and administration, to overtax and dispossess African Americans was mostly absent from the literature on racial inequality and racism in America.

**Naomi Fowler:** I'll speak to historian Andrew Kharl on his new book, *The Black Tax: 150 years of theft, exploitation, and dispossession in America*.

But before that, some important developments to share on global tax rulemaking. Not so long ago, OECD and G20 nations agreed to implement the so called two pillar solution. It means multinational companies with global revenues above 750 million euros would theoretically pay a minimum tax rate of 15 percent on income in each jurisdiction they operate. It sounds quite good, but actually, it could significantly reduce the amount of tax countries in the global south can collect from them. That would have a discriminatory impact. Here's my colleague Luke Holland.

**Luke Holland:** Last year, a group of UN human rights experts sent a formal communication to the OECD raising concerns about about the two pillar solution and the detrimental impacts on the Global South and the racist impacts on the Global South. The OECD ignored that communication. Civil society, a group of 45 civil society organizations from all over the world, including TJN, has now contacted the board of directors of the OECD asking what's going on here. But the OECD has so far ignored that request for a clarification as well.

The two pillar solution, if implemented has really serious implications for human rights outcomes, particularly in the global south, and that means they can't fund public services and that translates into deaths because of poor health services, poor educational outcomes, poor housing outcomes. And the OECD's proposed solution would reify racial discrimination that is embedded in the international financial architecture, because it's the majority non white people of global South countries who suffer the consequences of all this.

The UN human rights experts formal communication raised concerns that the two pillar solution would widen levels of extreme poverty and wealth

inequality, both within countries and between countries, it raised issues about economic, social and cultural rights and environmental rights and the impacts that all of this all of this loss of revenue that the two pillar solution doesn't adequately remedy.

The thing that is most striking about all of this, it's quite a thing for a group of UN experts to feel compelled to make this intervention. But the thing that is even more shocking is that the OECD has simply ignored it. They haven't responded to the letter. The letter was delivered in December last year. There has been no response. One way to describe it would be to say it's disappointing. Another way to describe it would say it's shocking and downright unacceptable.

In light of the OECD's comportment in, in, in recent years in its stewardship of international tax negotiations they haven't been transparent. They haven't been inclusive. They haven't adhered to basic democratic values and certainly not to human rights principles.

One of the issues that's, that is also raised in both, in both the special procedures letter and also in the letter that came from civil society organizations is the issue of this transition, the process that's now underway at the United Nations to initiate negotiations on a, on the global tax convention there and we know that the OECD, which has led the negotiation of international tax taxation standard setting for, for 60 years has sought to block the UN process, it has taken some pretty Machiavellian steps by contacting national delegations of its members, and calling on them to impede the process.

Now, we would argue, and the special procedures have also asked, how is the OECD going to support the UN process? So far, it appears to be only interested in blocking it. Now the OECD potentially has a meaningful and even worthy role in putting expertise and technical capacity at the service of the UN process and could offer a meaningful support to bringing to fruition a tax convention that *is* just and fair and inclusive. But so far with regard to those requests, all we're hearing is crickets. This is a little bit stunning. And obviously, we will continue to fight from civil society, but it is yet to be seen if the OECD will have anything to say.

**Naomi Fowler:** That's my colleague Luke Holland there. We'll update you on that situation and I'll put some links in the show notes so you can read more on that.

Okay, off to the United States now and the black tax. Tax has two faces, right? I mean, it *can* be our social superpower. But, if it's misused, it can generate a kind

of legalized theft and impoverishment that devastates generations of families. In the United States, local tax administration systems were complicit in stripping land and homes from the poorest and most vulnerable citizens, overwhelmingly African Americans. That happened hand in hand with the rise of *unbelievably* predatory real estate and debt barons. Tax justice on a local level in the States is a less known part of the civil rights struggle, and struggles well before that time too. And despite *incredibly* brave resistance and big advances in tackling discriminatory local tax systems, President Reagan's arrival put everything into reverse. His anti-tax agenda and his defunding of local governments meant the whole predatory cycle was re-energized. To this day, African Americans in particular continue to be overtaxed and underserved. And their land and property gets snapped up through predatory practices and unfair local tax systems. This is all in an important new book, *The Black Tax*.

**Andrew Kahrl:** Every stage of the research on this book was one revelation after another, it was like, wait, like, why has no one ever written about this before?!

**Naomi Fowler:** This is author and historian Andrew Kharl.

**Andrew Kahrl:** There's so much work that's been done on abuse of power by white supremacist governments in the Jim Crow South, all the denial of all, you know, every right under the sun you can imagine, but no one had looked at how that applied to tax policy and administration, or even recognize that, oh well, you know, of course they would sort of abuse these powers to overtax and dispossess African Americans and it was something that had been sort of mostly absent from the literature on racial inequality and racism in America. And so that was something that really led me down this road to keep digging further.

Just finding all these examples, I mean, I write about this instance where essentially, local whites stole an *entire town* from African Americans in Arkansas in the 1930s. A group of African Americans had formed this Black town right in the middle of the sort of Arkansas Delta in the plantation region, where large numbers of African American tenant farmers and sharecroppers lived, and here was this independent black town with black landowners and businesses that was a kind of shining beacon of, of, black aspirations, which was seen by local white power structure as a threat. And what did they do? Well, they essentially concocted a scheme to assess, you know, the local property for a tax that they actually never even delivered the tax bills to any of the people living in this town. Like, there's no evidence that anyone in that town ever received a tax bill for this assessment that was being applied at the county level. And when no one paid it then they declared all the property in that town

tax delinquent and then promptly sold it to the state, which then in turn sold it to a local, white plantation owner. And so literally, you know, these folks went to bed one night as independent homeowners in a, in an independent, small black town and woke up the next morning entirely dispossessed of their land and political independence. And you know what? The folks who concocted this scheme got away with it because there was no justice in the state and local courts, and there was no justice coming from the federal courts.

These types of things, these legalized forms of theft actually happened at far greater frequency than historians have ever really recognized. And my book really, just scratches the surface of this history and I really hope that if anything, this is a book that will spark others to delve further into this.

**Naomi Fowler:** Because of these practices, African Americans lost land and homes to the trillions of dollars in today's terms. Much of the 11 million acres of land they lost in the 20th century was due to disproportionately high tax bills they couldn't pay, or may never have even been sent. And not paying your tax bill because you never received it was no defense in the courts. And there was a predatory industry ready to take advantage of the most financially vulnerable, buy up their land and houses and hike up crazy interest rates on the unpaid debt.

It affected the family of George Floyd deeply. As you'll remember, George Floyd was murdered by the police in 2020, sparking protests across the world. His great great grandfather lost *his* land in 1920, which plunged the family into abject poverty. You can read about that in the Pulitzer Prize winning book, *His Name is George Floyd*. Like so many African Americans, his great great grandfather's land got snapped up by land speculators in the most unjust circumstances, through what's called a tax sale, that happens when there's an unpaid debt on the land or house, or a lien.

**Andrew Kahrl:** He, his family owned, um 24 acres of land in a county in North Carolina that they lost under very dubious circumstances over what amounted to an 18 dollar tax bill. Questions whether they ever received that tax bill were not fully answered or whether they ever had the opportunity to pay that tax after it was past due. But the fact of the matter was they lost 20, that family lost 24 acres of land over 18 dollars, through a tax sale. And this was at a time when a single acre of land in that county sold for 62 dollars. This was a very lucrative marketplace in stolen goods that tax sales allowed for, you could acquire 24 acres of land that was worth 62 dollars an acre for 18 dollars. That gives you a sense of why people might have been flocking to these tax sales and looking to take advantage and looking to use African Americans disenfranchisement, lack of equal rights under the law, the fact that the entire courts and legal system was

aligned against them and as well, the local political machines were aligned against them, allowed for these lucrative opportunities that had devastating consequences for the victims.

**Naomi Fowler:** To understand how all this worked, we need to understand local tax systems in the United States and how they rely heavily on property taxes.

**Andrew Kahrl:** One third of all the public dollars that are raised in America is through local governments. It's a very fragmented system, one in which the delivery of critical public goods and services are laid at the feet of local governments, who are largely relying on their own revenue sources, like their own tax base for providing you know public education in America, public schools are largely funded by local governments in local school districts, many sort of areas of local infrastructure when it comes to streets, sidewalks, parks, playgrounds, even water, sewer and all the other sorts of elements of the physical and social fabric of communities are funded largely through local taxes. In the U.S. that is largely taxes on local property and real estate. The property tax is really the sort of lifeblood of local governments in America.

And I think the most important thing to kind of recognize here when you look at local tax systems in the U. S. is that they structurally advantage higher value properties and people in communities with greater amounts of wealth um, and they structurally disadvantage lower income homeowners and neighborhoods. And in the U.S that means that African Americans are disproportionately going to bear the costs of those inequities. But they aren't the only ones who are disadvantaged under this system. In many respects, the key variable here is less race, and it is kind of these market biases against owners of low value properties and residents of poor neighborhoods that local governments are keen to sort of minimize the presence of, or to sort of marginalize due in large part to say, the fiscal interests that drive this, you know, the local governments have a fiscal interest in driving up property values because that helps to sort of grow their tax base and allows them to raise more revenue, and in the U.S. because of the way that race shapes housing markets, that means that they're fiscally incentivized to either practice various forms of exclusion in housing to exclude African Americans or to shift local tax burdens onto those same populations. And you know, we have a system for raising local revenue that is based on real estate markets that are structurally racist, and this is a well-established feature of the U.S. political economy in the 20th and 21st century is how white property and white neighborhoods was worth more because it was white and those values were maintained through various mechanisms of exclusion. This was how the real estate industry grew up in the U.S. in the 20th century by essentially

drawing a color line and using that as the basis for valuations. And so we have a tax system at the local level that is following the very logic of those markets, and so, as a result, that's going to disproportionately, negatively affect African Americans is going to sort of shift the local tax burdens further on to them while ensuring that they enjoy fewer of the benefits of local public spending just because it is in the fiscal and political interest of local governments to do so.

**Naomi Fowler:** Local tax assessors were, and are the ones who decide how much your home or land is worth and they levy a tax based on that. Those local tax assessors are sometimes elected, sometimes appointed, and their methods for doing their valuations vary from state to state, and county to county, town to town. They've had minimal supervision and pretty much no oversight or accountability for their decisions.

**Andrew Kahrl:** You know, you can't understand how laws and policies work unless you actually look closely at the people who are in charge of administering them. And that's really what my book tries to shine a light on. I would say that historically, and certainly, many parts of the U.S. today, if they're even, if they are elected positions, they don't get the kind of attention from voters that they should. I think one of the things my book really shows is like, these hidden powers that these kind of often obscure, invisible bureaucrats wield, we should be more attentive to that.

**Naomi Fowler:** And it's just, it's such a cruel irony that before black Americans got the vote that they were being subject to the whims of these individual tax assessors, when they didn't even have, I presume they couldn't, they had no vote or they had no say on these people that were appointed in those roles?

**Andrew Kahrl:** No, absolutely. And you know, this was something that, again, like, you know, generations of black activists, scholars, writers, you know, they pointed this out. I mean, like W. E. B. Du Bois, in *The Souls of Black Folk*, points out, he says, today, the black man of the south has almost nothing to say as to how much he shall be taxed or how those taxes shall be expended. And as to who shall execute the laws and how they shall do it.

**Naomi Fowler:** So I mean you've got this kind of structural racism going on and people operating within it but it's just really interesting also how in the book you see how that goes hand in hand with, you know, non-ideological capitalist kind of logic where there's this big market that's there to, you know, prey on people who then were losing their property, it's just, it's going to extract from the places of highest return, optimum vulnerability and, uh, the least kind of protection if, if it's unregulated. So you've got the two working together in a



really lethal way. So can you explain a bit about how 'tax buyers' operate and explain a bit about what a 'tax sale' is? Because it seems in so many ways to be a kind of legalized land or property theft. And it's a whole industry that grew up that still exists, unfortunately, that's just about as predatory as you can get, so, I mean, if you could explain that process, that would be really interesting.

**Andrew Kahrl:** Yeah. So, in the US, and it's the case in all 50 states in the district of Columbia, there are laws on the books for what to do with properties that are delinquent on paying their taxes, or specifically property owners who have not paid their taxes, and what we have in the U.S. is a system whereby local governments will place a lien on that property.

**Naomi Fowler:** And that's like a debt?

**Andrew Kahrl:** It's like, it's like a cloud on the title in a sense and which, you know, the property owner has to pay in order to remove that cloud. And so, so that seems relatively straightforward, there has to be some consequences for non-payment of property taxes, but what happens, it gets more complex in that in the majority of US states, they will auction off those debts to private investors at what are known as tax lien sales. And what, what happens is, is that they will sort of conduct these auctions in which the liens are sold to investors for the price of the taxes owed. So the local government is made whole, you know, they get the money they're owed, but the investors can charge very high interest rates on those debts to the property owner, as well as attach a host of fines and fees onto the final bill, which you the property owner must pay in order to remove that cloud. And if you don't, you can lose your property and all it's worth, um, in some instances, really, for the price of a single tax bill, which in turn creates a highly lucrative and predatory marketplace in these debts, um, so that these tax lien sales, you have a whole class of investors who flock to them looking for opportunities to one, either profit from the interest you can charge on these debts, like a 100 tax bill that then can really quickly mushroom into pretty onerous debts, I mean, in some states actually the interest rate can balloon up to 48 percent in a very short period of time. So for a minimal investment, through these auctions, you can then get this very lucrative return.

Also, it allows for people who say, are engaged in real estate speculation who will buy liens on whether it be vacant or abandoned properties or other sorts of properties, say, in areas that might have future speculative value and then they can sort of sit on it and wait until someone is looking to acquire that land for development or, or for whatever reasons, and then they can extract concessions or after a certain time, claim ownership of it and then be able to sell it for a great profit.

Or you can have investors who go to these tax sales looking just to acquire property and essentially looking to steal homes from people, you know, legally under the color of law you know, financially distressed homeowners, people who have may be, couldn't pay their taxes because they didn't have the resources to do so, you know, suddenly, this, this small debt becomes a massive one that they're unable to climb out from under and then they lose their home. And that provides pretty lucrative returns to those who are able to acquire properties for pennies on the dollar and oftentimes in these instances, sometimes you'll have investors who specifically sort of go into this, aiming to acquire properties and essentially sort of sell them back to the owners who they've taken them from. And I document numerous instances of these tax buyers as they're known, who will engage in this sort of business of essentially accumulating real estate through dispossession, turning homeowners into renters in some instances, you know, essentially claiming the title to their property for this tax debt, and then either selling or renting it back to the homeowner, or former homeowner. So it's a vicious system, one that is inherently predatory and is really just extracting wealth and property from oftentimes some of the most disadvantaged members of our society and some of the most distressed housing markets in America.

**Naomi Fowler:** So, that predatory business combined with local tax assessors with huge unaccountable power over taxes and how they were levied. They were incentivized really to look after *their* white neighborhoods by keeping their tax bills down and to source tax revenue disproportionately from black neighborhoods, potentially driving them into debt and displacement.

African American families ended up subsidizing white neighborhoods while crying out for the same services in their own neighborhoods like clean water, closed sewers, street lights, playgrounds, schooling. And the white-only swimming pools serve as a horrible kind of metaphor. It's well known there were segregated swimming pools, but what's not so well known is that African Americans were disproportionately paying for those through their local taxes while not having the right to vote. So, never mind no taxation without representation, this was also over taxation without representation. So, the overtaxed aren't at all who we're told they are!

**Andrew Kahrl:** So that was one thing that really kind of, um, I wanted to, uh, you know, put on the table and into the public conversations over tax policy is actually like looking at this history from the perspectives and vantages of African Americans and how tax sales and these tax delinquency laws were wantonly abused by white supremacist Jim Crow governments throughout the



late 19th and early 20th century to essentially steal property from African Americans.

**Naomi Fowler:** Yeah, I think your stories about the resistance to these things is really, really interesting. And some of the stories, just very, very, very brave organizing by people who really were in very vulnerable positions, had everything to lose, some really interesting possible lessons maybe for tax justice campaigners because that's what they were, as well as social justice, economic justice, you know, tax was very much something they were challenging in terms of fairness, not just challenging bureaucratic racism by the local authorities and local tax administrators and the predatory practices, but fairness in terms of who pays what and how that money is spent. What, what lessons do you feel that there are for tax justice activists today? Because they had a lot of success that was very, very hard won. So, yeah, what would you say are the lessons from these sort of black-led movements for tax reform?

**Andrew Kahrl:** Yeah, I mean, I think there's lessons both for scholars and for activists today, when you look at the history of the civil rights movement in the US through a fiscal lens, when you when you sort of place matters of, of, of local taxation and public spending at the center of the story, you just see how much it's tied to all the things that local movements and activists were fighting for, you know, fighting for economic opportunity, but also fighting for clean water, paved streets, sidewalks, access to swimming pools and other sort of public goods and services that they were paying for, in their tax dollars, and fighting for, um representation at the local level and for accountability at the local level.

And so, you know, as I show in the book, I mean after the Voting Rights Act is passed in 1965 granting enfranchisement to African Americans across the South I mean, the first priority of local communities is not to elect the senator or president that they wanted, it was to elect a local tax assessor who would actually be responsive to their concerns who would maybe clean up this corrupt local system. I write about the first African American who was elected tax assessor in a county in Mississippi in the state's history, um, in 1971, and he came into office seeking to address decades in which not only were black landowners, farmers and homeowners being grossly overtaxed, but I mean, they were being grossly overtaxed because the wealthiest people in the county, the richest farmland, the property that generated the most wealth was being taxed next to nothing. And I kind of describe how once he got into office, and he actually had access to the records and just saw just how unfair local tax administrative practices were and worked tirelessly and really, and again, in the face of great resistance to try to reform these practices.

Another part of this history I tell is in the U.S. in the 1970s, there was just a great deal of unrest over local taxes, and this is the era we think of as the age of the tax revolts. And it began on the political left from folks who were calling attention to the fact that poor people were being forced to pay too much because rich people were paying so little, and in fact, much of the sort of work of, of taxpayer activism at the beginning of the decade was focused on redistribution of, of local tax burdens, a lot of it was calling attention to these scandalously low tax assessments on industries and wealthy homeowners and neighborhoods. And then also drawing a connection to why working class families were, you know, getting hammered for taxes, because some were paying so little and so a lot of it was very much focused on tax equity, not just tax cuts. And, and also a lot of a lot of these early movements in the 1970s were focused on bringing together white and black communities and getting them to see that they have common interest here, a common stake in cleaning up this and reforming the system so that public money was raised by those who had the greatest wealth and the greatest capacity.

I tell the story of some of these forgotten activists who are really important in trying to shift the conversation on taxes and the problem of local tax policies to where it belonged, just the massive tax avoidance that was being practiced by the wealthy and corporations in the U.S. I describe really how this sort of activism and unrest over taxes that began as an issue on the left morphed into one that was co-opted and taken up by the right, and actually worked to do the exact opposite of what those early activists fighting for tax justice were aiming to achieve. And the passage of Prop 13 in California in 1978, which was this drastic reduction in local property taxes that placed like caps on future increases and is often rightly recognized as being a key sort of moment in the rise of the political right in the U.S and the kind of rise of this sort of, um, you know, taxpayer activism seeking to kind of starve the state, um, and reduce public spending.

**Naomi Fowler:** Prop 13, or Proposition 13 was a major turning point in the shift from public services to fee paying services, really. Then President Reagan was elected in 1981. Here he is talking about his version of tax justice:

**President Reagan:** Tax reform is a drama with heroes and villains and a damsel in distress. Well, the heroes are the citizens across this country who are asking for tax justice. The villains are the special interests, the 'I got mine' gang. And the damsel in distress, well that's a lass named, that's a lass named endless economic growth and she's tied to the tracks and struggling to break free. What do you say? Will you help us untie her?

**Naomi Fowler:** Mmm. Reagan and Thatcher in the eighties, and neoliberalism reversed a lot of the gains that had been made to absolutely devastating effect. In came Reagan, low taxes, small government ideology which really fueled a resurgence of the, of this predatory stuff that you were describing. The US has never recovered. The UK's certainly never recovered, we've never climbed out of that kind of pit. And, uh, doesn't have to be this way. And you do make a whole lot of proposals which you see as reparative?

**Andrew Kahrl:** Yeah, one thing I want to make clear to your audience, my book operates from the premise that that historically, and still today, taxes are both a problem in the US, but they're also the solution. By no means do I want this to be read as some kind of argument that, you know, taxes are theft and inherently oppressive. In fact, they're the only tool we have really to address the systemic inequalities and injustices that continue to be a pervasive feature of U.S. society. And, local tax systems, the way that they operate actually have been a powerful force of inequality. How can we actually reverse that?

The property tax in the U. S. is really the only wealth tax that we have. I mean, it is technically speaking, a tax on wealth, but what it's become in the U.S. is effectively a tax on housing, you know, it's almost in a sense could be seen in some respects, especially for the poor in America. should we be treating this basic human need, you know, shelter should we be taxing that? I mean, while there are still some states that tax groceries and food, I personally feel that's pretty abhorrent, that the basic needs and necessities, especially of the poor, should not be subject to heavy taxation.

Um, we should be generating revenue from the people who have the wealth and from those, you know, the holders of the wealth, which in the U. S. is, is highly concentrated. And so one of the things that I propose is, like, maybe we should think about having, like, say, a universal homestead exemption that people can use, apply to their primary place of residence and only that, you know, every person can claim this exemption on on their property taxes based on where they live and may be, more significantly like setting it say, um, to say, the median value home value within a given metro area, which means that essentially, you know, anyone who lives in a place or lives in an area that is below that median value will pay nothing. And anyone who's living in an area above that will pay some amount and increasing the amount based on sort of how wealthy the place you live in. Now, what that is, is essentially a universal program, race is nowhere in that, because I'm very, very attentive to the way that tax politics have been used to divide people against each other and ways that ultimately benefit those at the top.

And so, you know, if you have a, say, a universal homestead exemption that everyone can claim that isn't sort of racially targeted, but nevertheless, is one that is, that in a sense, is pegged to home values within housing markets, that's going to disproportionately benefit African Americans who have been so disadvantaged by the system in the past because African American homes, black neighborhoods are devalued on the market, you know, they're worth less and they appreciate at a slower rate because of race. So any policy that say grants a universal homestead exemption to people and it's pegged at a certain sort of median market value, that means that more African Americans are going to benefit from that, even as white people living in poor neighborhoods are also going to benefit from it. And so I think, that's one way to sort of think through how do we have a universal solutions that also actually address the racial dimensions of this history of injustice.

But also you can't just simply start calling for tax exemptions without thinking about, okay, well, where do we then make up that revenue? And that's where I think, you know, both a wealth tax on the 1 percent as well as a federal fiscal equity program that ensures that every community will have the resources that they need to provide these goods and services that local governments have been entrusted to provide, like public education, like clean water and safe streets and parks, playgrounds, public libraries, I mean, all manner of sort of local, physical and social infrastructure, you know, that cannot be depended upon, because in the U.S we've seen the effects of this. I mean, um, in 2022 the water system in Jackson, Mississippi collapsed under decades of, of underinvestment because the city just simply lacked the resources to repair it, leaving an entire US city, the state capital of Mississippi, all of its residents were lacking any clean water for for days on end and that was a direct result of of this fiscally fragmented system we live under. We need to have a system to ensure that that can never happen, but also one that ensures that the revenue generated to ensure that those needs are met are not being extracted from the poor.

**Naomi Fowler:** Yeah, yeah, yeah. Yeah, making tax the people's friend, it's so challenging. This is what we try to do all the time.

**Andrew Kahr:** It's the public's money, I think we need to sort of change the way we talk about these things too and recognize, right now, we have a tax system in the US that should be the opposite of the way it is right now. It should be one in which, taxes should be light on the average American, and certainly on the poor, while heavier on those who are at the top. And, not only that, there should be an abundance of evidence in our daily lives of the work that those tax dollars are doing. Really, the closest we ever came to that in the U.S. in the 20th century was during the New Deal. And we still sort of talk about all the physical

evidence around us of just all the work that that New Deal programs perform, there's an entire, you know, incredible website that I'd encourage readers or listeners to go and check out called 'the living new deal.' And it just is a collection of all this sort of public infrastructure, bridges, roads, swimming pools, community centers that were built during the 1930s and 40s.

Today in the U. S. we have a system that taxes the wealthiest the least relatively, is relatively burdensome on the poor and the public evidence of our taxes at work are scant and for many are not apparent at all. And instead, we oftentimes have these visible signs of dysfunction, especially when it comes to public goods and services, it only breeds cynicism and this sense that, anything that's public is going to be inferior, it's going to be delivered in a worse way. This has been the strategy of the right for generations. I mean, it actually all works to their benefit. You know, you starve the government, you make these services horrible and then that really helps to enhance your argument that we should just privatize everything and that you can never rely on the public and that we should cut taxes and starve the state because the state's incapable of spending those dollars wisely. I mean, we need to recognize this as a political strategy. There's nothing inherently sort of true about it. And we need to counteract it. Not just sort of challenge that narrative, but to actually start giving visible proof that there is another way.

**Naomi Fowler:** You've been listening to the Taxcast. I've put a link in the show notes to Andrew Kharl's book, *The Black Tax, 150 Years of Theft, Exploitation and Dispossession in America*.

You can find all our podcasts, five different languages, five completely different productions on [podcasts.taxjustice.net](http://podcasts.taxjustice.net) Thanks for listening. We'll be back with you next month.