

BOOK REVIEWS

Gustavo A. Flores-Macías, *Contemporary State Building: Elite Taxation and Public Safety in Latin America*

Cambridge University Press, 2022, pp. xiv + 205

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In 2002 the Colombian government adopted a special tax on the wealthiest citizens to fund its efforts to defeat a growing insurgency and improve public safety. In a region where taxing economic elites has been notoriously difficult, this was a remarkable event. Although it has been altered a number of times, the wealth tax continues to exist today, accounting for roughly 5 per cent of tax revenues. While the Colombian tax continues to be the most striking example of this phenomenon in terms of revenues and progressivity, in subsequent years a number of other Latin American countries have also adopted taxes dedicated to funding public security forces. Costa Rica, El Salvador and Honduras created national taxes, while in Mexico the states of Chihuahua, Nuevo León and Tamaulipas adopted their own subnational taxes.

In *Contemporary State Building*, Gustavo Flores-Macías sets out to explain why such taxes are adopted in some situations but not others. Perhaps the most obvious explanation is that adoption reflects the gravity of the public security situation. The author acknowledges this relationship but emphasises that national-level data do not necessarily reflect the degree of threat experienced by economic elites, who have generally been called upon to shoulder much of the burden of these taxes. In some countries, such as Brazil and Mexico, the major centres of wealth have rates of violent crime that are well below the national average. In such cases, elites may be less interested in supporting a public safety tax, at least at the national level.

Moreover, Flores-Macías argues that rising elite concerns over violent crime represent only a ‘window of opportunity’ for the approval of a public safety tax. Along with that ‘demand’ condition, he emphasises a ‘supply’ variable having to do with the character of the government. Specifically, he argues that right-leaning governments are more able to gain support for public safety taxes than left-leaning ones because their ideological profile reassures economic elites that revenues will be used in ways that effectively bolster public safety. In addition to generating diffuse business confidence, such governments make it easier to create specific ‘linkages’, such as consultation forums and the incorporation of business leaders into government, that give elites a sense of control over the tax and the resulting revenues.

Thus, *Contemporary State Building* advances a ‘Nixon goes to China’-type argument in which conservative political leaders are better positioned to adopt ‘leftist’

policies than leftists themselves because they are perceived as more trustworthy by the usual opponents of such policies. As the author points out, this view contrasts with some recent scholarship on taxation in Latin America, which portrays leftist governments as more likely to raise taxes. However, it is worth noting that, since Flores-Macías focuses on a specific type of tax, his argument does not necessarily contradict the idea that leftist governments *generally* raise taxes more than right-wing ones, or that they force later governments to do so by increasing spending.

Although Flores-Macías stresses the role of security crises and government ideology, he also attributes importance to the specific design of public safety taxes, as well as the general fiscal situation. With regard to the former, he argues that three key attributes make security taxes more palatable to economic elites: clearly earmarking revenues for public safety purposes, giving the tax a specific expiration date (i.e., ‘sunsetting’), and establishing a civil society commission with authority over how revenues are spent. All three tend to attenuate business elites’ fears that the proposed tax will become simply another instrument for increasing clientelism or corruption at their own expense. With regard to the fiscal context, Flores-Macías argues that a fiscal crisis tends to favour public safety tax adoption by creating greater political impetus to raise revenues.

Empirically, the book focuses mainly on four countries (Colombia, Costa Rica, El Salvador and Mexico) in which a public safety tax was actually adopted. Each of these cases is analysed in a separate chapter. While the case selection could be seen as artificially narrowing the range of outcomes, it actually works well, for two reasons. First, despite the absence of purely negative cases, there is variance on the dependent variable. The cases vary in terms of the extent to which public safety taxes specifically target the economic elite, with Colombia at the top and Costa Rica and El Salvador at the bottom. In addition, Mexico, unlike the other cases, has not adopted a national public safety tax, and only three of the country’s 32 states have adopted such a tax. In El Salvador, moreover, there is temporal variance, since Mauricio Funes (2009–14) tried but failed to pass the tax, while Salvador Sánchez Cerén (2014–19) succeeded. Second, Flores-Macías provides enough information about other Latin American countries to establish the plausibility of his argument for the region as a whole.

Although the focus of *Contemporary State Building* is on the causes of public safety tax adoption, Flores-Macías also devotes some attention to the impact of these taxes. He acknowledges that the revenues generated do not substantially change the overall tax burden and that, even in Colombia, the taxes are still temporary and must therefore be renewed periodically. However, he argues that relative to security budgets, the added revenue is quite significant and appears to have contributed in some cases to declining crime rates. Furthermore, security taxes have so far proven to be ‘fairly sticky’ (p. 167) in the sense that they have been renewed repeatedly. In Colombia, moreover, the *de facto* earmarking has been removed, so that the wealth tax initially adopted for security purposes can contribute to other policy areas. Thus, Flores-Macías portrays the adoption of public safety taxes as instances of state-building, arguing that these taxes ‘can make a difference in generating virtuous state-building cycles in which both fiscal extraction and public safety are strengthened’ (p. 18).

It is too early to definitively assess the importance of public safety taxes, but the extraordinary gravity of the public security crisis gripping much of Latin America makes this a timely and important topic. In *Contemporary State Building*, Flores-Macías has given us a compelling account of their origins as well as some preliminary evidence regarding their effects and permanence. The book should be a priority for scholars, students and policy-makers interested in taxation, public security and state-building in Latin America and beyond.

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**Bradley Skopyk, *Colonial Cataclysms: Climate, Landscape, and Memory in Mexico's Little Ice Age*
University of Arizona Press, 2020, pp. xv + 313**

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Colonial Cataclysms has advanced the field of environmental history in significant ways through the author's blending of interdisciplinary skills in language, climate science, archaeology and archival research. Bradley Skopyk's study is focused on the central valleys of Mexico, an area deeply imbued with Mesoamerican cultures that are rooted in the millennial development of agriculture and in the complex political and spiritual dimensions of power and historical memory. While centred squarely in the Mexican colonial context, this study provides a model for *longue durée* environmental histories applied to other world regions in Latin America and beyond.

The reference to 'Mexico's Little Ice Age' in the subtitle provides a clue to the central thesis of Skopyk's work. His research highlights what he calls the 'Colonial Mexican Pluvial', which he characterises as 'an extreme wet/cold climate phase that dominated central Mexico, peaking in three thirty-year waves around 1550, 1580, and 1610' (p. 11). The Pluvial exhibited pronounced oscillations from drought to humidity, but with overall wet and cold climatic conditions during the first century of Spanish imperialism, due in part to global phenomena of increased volcanic activity and concomitant reduced exposure to sunlight, which inflicted long-term conditions on the agricultural cycles of central Mesoamerica during the long seventeenth century. Skopyk's research counters what he sees as the overweening influence of New Spain's polymath, Joseph Antonio Alzate y Ramírez (1737–99) – cartographer, scientist and priest – on his contemporaries and on modern historians of climate and the environment. Alzate y Ramírez's observations were deeply influenced by the recurring droughts of the latter eighteenth century in 1779/80, 1785/86 and 1789/90. He posited that the major chronic problem facing Mexico was drought, linking the desiccation of streams and