

# White Backlash, the 'Taxpaying' Public, and Educational Citizenship

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## Abstract

This article argues that well before the taxpayer revolts of the 1970s, taxpayer identity was a consciously privileged claim that both obscured class divisions among whites and elevated those racialized groups presumed to have higher taxable income to a higher position in claiming citizenship rights. The paper examines hundreds of letters to the Supreme Court defending racial segregation in the wake of the *Brown* decision from 1954 to 1970, a third of which deployed the purportedly 'neutral' language of taxpayer status to argue for the maintenance of the structure of white supremacy and inequality in educational access and resources. In this 'marketplace of citizenship,' whiteness was automatically presumed to imply 'taxpayer,' a category which was then deployed to claim educational entitlement for white children. Meanwhile, 'nontaxpayer' was consistently racialized – regardless of actually taxpaying levels – and treated as a justification for inequality. This article argues that the very question of who can claim an identity as a 'taxpayer' (and why they may choose to) is deeply historically racialized and serves to construct people of color as outside the burdens and benefits of citizenship as well as ensuring that the poor more broadly are perpetually insecure in their access to rights claims.

## Keywords

black history, critical legal studies, education, New Right, race and ethnicity, social history

## Introduction

Two years after the Supreme Court's landmark decision in *Brown v. Board of Education* (1954), Aura Lee, a resident of Harlem, wrote to Supreme Court Justice Hugo Black to demand access to white-only schools for poor white taxpayers. Lee closed her letter by demanding that Black agree 'that poor white taxpayers are entitled to enjoy some all-white places, if they so desire' (Lee, 1956). As Lee's letter indicates, a common refrain of the hundreds of unsolicited letters defending educational segregation received by the Supreme Court in the post-*Brown* era was that the writers were

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taxpayers, and had a legal and racial right as ‘taxpaying citizens’ to a certain kind of education. Taxpayer citizenship claims like this reinforced a public identity that united low-income white resentment, racial privilege, and assumptions about a hierarchy of ‘taxpayers’ that mapped onto a framework of segregated and unequal education.

This article argues that the notion of the ‘publics’ that were presumed to participate in and benefit from taxes was deeply racialized in the reaction to the *Brown* decision, a racialization that helped construct people of color as outside the burdens and benefits of citizenship. Drawing on scholars of citizenship and critical legal studies, I use the letters written to the Supreme Court after *Brown* to trace the historical links between the popularly presumed or imputed level of participation in the tax system by many white letter-writers and the entitlements that they attempted to claim from the state. My argument also engages with the work of critical legal historians by locating these identities in personal letters, transcripts and other sources produced by people affected (Hartog et al., 1985).

The use of letters from individuals to institutions to illuminate the appropriation and deployment of legal discourses to support aspirational rights claims has been an important method for legal historians interested in studying legal consciousness and rights-based mobilizing efforts (Goluboff, 2007; Lovell, 2012). I examined all of the several hundred letters in reaction to the *Brown* case in the files of the Supreme Court justices who served on the court during the post-*Brown* decades, limited to those whose papers have been made publicly available. This was also innately narrowed to those who saved copies of letters sent by the public, though many letters were sent in duplicate to several justices. Not including duplicates, this article involved examination of roughly 450 letters, beginning in early 1953 before the *Brown* decision had been announced, and continuing through 1970. Letters defending segregation came from across the country: from Seattle, California, Minnesota, and Maine, the Midwest, the Northeast, and the Southwest as well as states in the South and in one instance from Puerto Rico. In approximately 1/3 of these letters there was some mention of taxes, taxpayers or the idea of having ‘paid’ for a school, most often explicitly named in terms of race but also sometimes coded in the language of class groups or neighborhood residence in proximity to a racial or class divide (the only comparably frequent assertions were on the basis of parental rights or homeowner rights, though often these were connected to taxpaying status explicitly as well).

The statements that emerge can be helpfully understood through the frame of Jane Hill’s articulation of ‘linguistic ideologies,’ or language frames that, while not necessarily explicitly racist, can serve as a key scaffold for white racist discourse (Hill, 2009). Taxpayer rights claims do not necessarily have to be racist – indeed, in the late 19th and early 20th century taxpayer rights was a common legal argument made by black communities experiencing ongoing inequality in the appropriation and distribution of fiscal resources. But as many historians of white backlash in the late 20th century have shown, the trope of the disgruntled white taxpayer has been a core element of anti-civil rights, white backlash identity since the taxpayer revolt era of the 1970s. This article illuminates the earlier origins of the use of taxation as a linguistic scaffold for white racist discourse in defense of segregation and unequal education, building on the expanded legal historiography of white backlash during the ‘long civil rights movement’ (Gross, 2012; Hall, 2005; Mack, 2009) by tracing for the first time this continuous assertion by segregationists of a legal identity as ‘taxpaying citizens.’

The use of ‘taxpayer’ legal consciousness by defenders of segregation in the *Brown* era predated more traditionally understood timelines of ‘taxpayer revolt’ and entrenched racialized funding inequalities in education and tied educational benefits to the amount of taxes presumed to be paid by a particular group. For supporters of segregation, taxpayer identity represented the right to access superior education, or ‘unequal’ education in comparison to the educational resources

provided to black and other minority students, a legal discourse of racial liberalism (Guinier, 2004) that rendered invisible the racist roots of school inequality.

## The Racialization of Taxpayer Citizenship

The paradigmatic example of taxpayer identity and tax revolt today has become a white fiscal conservative opposed to federal income taxes, but white linguistic ideologies in the U.S. have long channeled racial resentment into taxpayer rights claims, particularly around black schooling and education. Historians and political scientists have deepened our knowledge of the way in which pro-segregation conservatives and white moderates deployed language of federalism, privacy rights, 'natural' ideas of race, economic conservatism, and location-based policies of exclusion during the civil rights movement (Kruse, 2007; Lassiter, 2007; Sokol, 2007). Yet the way in which the specific identity of 'taxpayer' was invested with legally imagined power and privilege by these same groups has been comparatively underexamined.

While much of the work examining the threat of a 'taxpayer revolt' from the 1970s on has focused on the fascinating links between party political leaders and the suburban taxpayer anxiety of homeowners, this article argues that taxpayer identity was linked decades before this to a claim of privileged public position that obscured class divisions while simultaneously elevating those with 'more' taxable income to a position of 'more' rights, particularly education rights, in a 'marketplace of citizenship' (Sunstein and Holmes, 2000; Martin, 2008). 'Taxpayer' identity in letters to the Supreme Court was defined as a white and middle class category, while a 'welfare recipient' was frequently defined as black and poor (Quadagno, 1996). In this exchange of benefits and burdens, the amount an individual or racial group contributed in taxes was often assumed to correspond to the amount and quality of rights and privileges they should or could obtain from the state (Fischel, 2001; Katz, 2008). Education has also been particularly linked to taxpaying status because education was historically rooted in local tax levies and was thus tightly connected to the idea of individual and local 'pay-in' in return for the public good of education. This sense of pay-in was crucial for many communities given the position education holds in a broader national narrative of meritocracy and opportunity, a position exemplified in the language describing education in Earl Warren's opinion in *Brown* (*Brown v. Board*, 1954).

Taxpayer status was and is also an identity that can be deployed to both reflect and contribute to economic inequality. It is a structure that coheres class categories by sorting publics based on wealth, perpetually implying an 'untaxed other' who does not pay taxes and therefore has not earned rights. The construction of citizenship premised in relative amounts of taxation invariably implies a concept of rights based on degree of wealth. Property tax-based financing or separate funding of education has been historically constructed by the demands of separate, segregated school systems and later, in turn, residential segregation. But it has also facilitated the continuation of educational and residential segregation at points in time when these systems were under moral and/or legal attack.

The invocation of taxpayer status thus tied strongly-felt rights by individuals and groups to the obligation to pay taxes and illustrated the way in which the taxation duty was successfully linked to racially separate entitlements in the 20th century battle for citizenship. Many historians have persuasively argued that the 20th century United States has been a fertile ground for identification of rights by and as consumer citizens, an economic identity category that partially overlaps with taxpaying status (Cohen, 2002; Jacobs, 2004; Kerber 1997, 1998; Shklar, 1991). In building on these works, this article looks at the specific way public school taxation, as both an obligation and a perceived source of rights and citizenship, was entrenched as a form of racial consciousness and privilege among segregationists of the late 20th century.

Taxation history and the history of public finance have been relatively understudied, perhaps due to the complexity of the codes at the local, state, and federal level, but a number of scholars have taken on the subject in recent years (Brownlee, 1996; Infanti and Crawford, 2009; Zelizer, 1998). Robin Einhorn has challenged the popular narrative of early republic anti-tax movements as rooted in defense of liberty by arguing that early tax protests were rooted in a defense of slavery, from the formation of the Constitution throughout the mid-19th century (Einhorn, 2002). And several interdisciplinary tax scholars have also argued for a 'new fiscal sociology' approach which begins from the understanding that tax policy may 'create and reproduce the very category of political citizenship' (Martin et al., 2009).

The specter of supposedly nonpaying racial groups receiving public resources has long been deployed by political figures, media, and school officials to systematically exclude children of color from the benefits of property tax-funded public schooling by characterizing them and their communities as 'non-contributors.' As Heather Beth Johnson, along with other scholars, has argued, the ideology of meritocracy has created a powerful belief that people are independently responsible for 'choosing' their class circumstances (Johnson, 2006). This ideology is even strong enough to ignore its own deepest paradox – the case of children, whose claim on meritocratic equality of opportunity is otherwise perhaps the purest. The racialized lens of taxpayer rights has imagined virtually all tax funds to be presumptively white entitlements, a linkage that dates back to Reconstruction and an unbroken history of attacks on black community schools' funding and existence.

## Segregationists, 'Taxpayers,' and Brown

This deep-rooted racial resentment and sense of entitlement to tax funds was in evidence from the early days of public education in the South (as well as other regions). It can be seen in the late 19th century Louisiana political slogan, 'the whites pay the taxes and the Negroes go to school' (Margo, 1994). With the creation of the Freedmen's Bureau after the Civil War, many white supremacists argued that federal laws during Reconstruction were using white taxpayers' money to assist the 'idle Negro' (Huret, 2014). Such casual arguments abounded among white southerners, and spread easily as cover for, and explanation of, ongoing racial inequality and black poverty.

On the contrary, however, as historian of education James Anderson has shown, many predominantly black communities spent the decades prior to the Great Depression paying at least as much in taxes as white neighborhoods, except that black families were often paying double, including privately raised 'self-taxes' to support the purportedly 'public' schools which were otherwise languishing due to lack of support (Anderson, *stet*). While black taxes were incorporated into a common fund that was often distributed by white school boards nearly exclusively to white schools, blacks paid again in privately raised cash donations to build schools, and then often yet again in labor, land, and materials to construct the school buildings. Far from the myth of white taxpayers subsidizing black education, black taxpayers spent decades vastly overpaying for the merest opportunity for their children to attend school (Anderson, *stet*). Ironically, the moment when white taxes began to flow in a more meaningful way toward school construction or funding for black children occurred in several Southern states only when white politicians scrambled in the years preceding the *Brown* decision to stave off potential desegregation orders.

After the Supreme Court refused to treat segregated law schools and graduate schools as 'equal' facilities in 1950 (*McLaurin v. Oklahoma*, 1950; *Sweatt v. Painter*, 1950), Southern states began to ready themselves for the possibility that public school segregation itself might be overturned by the Court next (*Baltimore Afro-American*, 1950). In South Carolina in 1950, the NAACP sought an injunction against officials in Clarendon County to prohibit them from maintaining segregated schools. The

complaint was filed on behalf of the ‘parents and taxpayers’ of Clarendon County against the trustees of the school district containing the segregated schools (*Briggs v. Elliott*, 1952). R. M. Elliott, Clarendon County Superintendent and named defendant in this case, which was later consolidated into *Brown v. Board of Education*, claimed that black students were not entitled to school transportation because blacks did not ‘pay enough in taxes’ to warrant a school bus (South Carolina’s Educational Revolution, n.d.). Under the imminent threat of desegregation litigation, however, tax funds abruptly materialized to build new schools for African American children. James F. Byrnes, governor of South Carolina from 1951–55, spearheaded a campaign in those years to eliminate one-teacher rural schools and provide ‘substantial equality’ of transportation for African American students specifically in order to lessen the appearance of unequal schools in the face of NAACP litigation. The state went from spending \$36,000,000 a year on education in 1951 to spending \$65,000,000 by 1954, largely on new construction projects (South Carolina’s Educational Revolution, n.d.).

But property taxes were not adequate, Byrnes soon realized, to actually provide any semblance of substantive equality in school conditions in short order, so the state chose to levy a sales tax to raise most of the funds – a more regressive tax that hit the heavily black population especially hard. In the end, a few years of panicked taxation and building could do little to remedy decades of drastically unequal funding and the history of a common school fund directed almost completely toward white schools. And, as the NAACP and some Southern moderates had been pointing out for many years, a segregated school system was inherently a waste of taxpayer money in its inefficiency – particularly in instances such as Byrnes’ attempt to ‘equalize’ the appearance of separate schools as quickly as possible (*Baltimore Afro-American*, 1952).

After the *Brown* decision in 1954, white segregationists tried a range of tactics to prevent desegregation taking effect, despite the limited scope of the initial order itself, which did not consider or address funding inequality, as per the NAACP litigation strategy (Bell, 1978). In providing what one scholar (Payne, 2004: 83) has called ‘a milestone in search of something to signify,’ *Brown* as a ruling also helped perpetuate a triumphalist narrative at odds with the experiences of many communities, schools, and families.

In recent years many historians (Kruse, 2007; Lassiter, 2007; Sokol, 2007) have turned their attention to the development of Southern white resistance to school desegregation, such as the White Citizens’ Councils that sprang up all over the South in the wake of *Brown*. These authors have richly explored the way in which white moderates attempted to protect public schools as an institution while simultaneously moving further and further into white-enclave suburbs, and the shock and anger felt by many die-hard segregationists at the series of decisions that removed legal barriers to racial interaction. In these works, the importance of parental rights, rights to association, language of ‘freedom’ and arguments for federalism and ‘states’ rights’ have been identified and discussed as some of the formative components of the anti-integration movement. Each of these arguments, particularly the implicit ideas of parental rights and freedom of association, were also asserted in many of the letters to the Supreme Court. But another constant refrain emerging from letters sent by segregationists after *Brown* was specifically the defense of ‘taxpayers’ rights’ to education.

The idea that desegregation would ‘harm’ black students due to financial constraints was an idea embraced by many letter-writers, highlighting the assumption that collectively racialized tax funds were ‘payments’ for education rights. A public school teacher from California wrote to Justice Warren as he was deliberating in *Brown*, arguing that ‘[t]he white race pays for more taxes which go to educate and help the Negroes than do Negroes themselves’ (Fristoe, 1953). The use of taxation and ‘taxpayers’ rights’ as a principle to uphold segregation was implicitly premised on the idea, as the letter suggests, that African Americans proportionally paid less in taxes, and therefore were not entitled to the same benefits as whites.

A sense of paternalism toward African Americans was also often connected to the belief among whites that the public tax funds really belonged to whites to distribute. Whites repeatedly asserted that they paid more taxes than blacks and therefore had the right to be heard by courts and legislatures. This sense of buying services from the government through tax payments was tied in their rhetoric to an idea that African Americans were lesser taxpayers, and therefore lesser citizens. They proffered little evidence in support of these assumptions, relying on their implicit confidence in the disproportionality of the two publics. As one South Carolina man claimed, '[s]tatistics prove that the Negro pays only about six percent of their educational costs' (Waring, 1954).

Segregationists also often identified whites as supposedly the only – or only meaningful – tax-paying public. A grocer in Memphis claimed that African Americans would not have made the progress they had 'had it not been for the whites' and argued that in his area the black population was '37%' but they 'support much less than 20% of the taxes and responsibility of the city or Federal government' (Hall, 1956). A factory manager from Georgia claimed in 1957 that blacks in the South were 'living off 'the fat of the land'' and 'doing wonderfully well, being educated at the expense of the white people' (Middlebrook, 1957). One woman argued that virtually all aspects of African American life in the South, from education to welfare to recreation, 'are *most largely* supported by white taxation and contributions, as you must know' and that integration would end up harming blacks and hurting their educational opportunities (Holland, n.d., emphasis in original).

Segregationists defended their rights as taxpayers from many places outside the South. An angry parent from Washington, DC, claimed that the only choices he had were to teach his son to 'sharpen his boy scout hunting knife to have to use it in the classrooms and hallways' or to send him to a private school that would cost more than a thousand dollars a year, while, he complained, he would still be 'paying taxes in the district for school support which I cannot even use' (White, 1953). Another man lamented desegregation on behalf of '[t]he taxpaying citizens as individuals, as well as parents' who did not want to have to accept blacks 'on an equality basis' (Johnston, 1954). One letter identified Trumbull Park, Chicago, as a place where '[t]he white man's tax dollar ... is being used amply to keep 'integration' alive.' This writer also argued that the measures some states had taken to remove public funds from integrated schools would 'impose an extreme hardship' on African Americans, since, it claimed, '[t]heir schooling is primarily a result of white tax dollars' (Integration, U.S.A., n.d.).

The concept that black schooling was 'a result of white tax dollars' was a common refrain among those upset by desegregation decisions. In part, this is evidence of the way in which an ideal of 'taxpayer citizenship' inherently categorizes levels of citizenship and rights based on the individual's (or identifiable public's) presumed level of wealth and assets, at least in a system of bracketed taxation. But it is also tied to the unique nature of school taxation systems. Unlike other public services, school taxes are one of the only areas where people are generally allowed to directly vote and choose how much they are taxed for a specific benefit. This unique sense of 'public decision-making' and local control contributed to a connection being made by those who already benefited from well-funded schools – most often whites – between the quality of their schools and the proportion of their taxes. Having access to better funded schools itself, became evidence of having contributed more in taxes, an argument impossible to counter for groups whose community schools had long been poorly resourced despite their long history of double taxation.

### **'Our Tax Money:' School Tax Resistance in the 1970s**

*Brown* took over a decade to even begin to see enforcement, and when specific measures were taken to desegregate schools and bus students for integration there was an immediate counterclaim by self-identified 'taxpayers.' Implicit in the majority of correspondence to the Court from

segregationists during the busing cases in the early 1970s was the ongoing assumption that whites paid more in taxes, and that this meant the white public was entitled to a different level of rights and representation. In particular, busing remedies were seen by many letter-writers as a direct violation of their 'taxpaying citizen' rights to well-resourced local schools. For example, in a 1967 letter, a Louisiana woman was upset that private schools were not to be allowed to receive grant-in-aid, asking if Justice Black did not think 'white people' had rights, since, she argued, 'we're tax paying citizens too more so than Negroes' (Bridges, 1967).

The connection between taxpayer citizenship and (increased) rights to education and schooling was made repeatedly, often by imputing lack of effort or other stigma to the perception of African Americans paying 'less' taxes. One notecard expressed bitterness at the *Alexander* decision, claiming that 'white people pay most of the taxes always have and always will' (Why are you punishing, n.d.). A Mississippi woman identified the families in her area who were losing their 'rights to their public school system,' as 'hard working citizens who have been paying taxes for many years' (Schmidt, 1969). A North Carolina woman offered Justice Black a 'history lesson' in a 1969 letter, arguing that African Americans 'did not have to pay taxes like the white man,' and therefore the actions of the Court were 'Communistic' (Scruggs, 1969). A Maryland woman was angry that the University of Maryland was attempting to arrange more scholarships for African American students in order to comply with integration requirements, 'again our tax money I think' (Fawke, 1969).

Busing decisions provoked a great deal of 'taxpayer' and 'homeowner' response from individuals who felt the rights they had 'paid for' were being violated. One woman asked for 'some kind of consideration as parents and tax payers' (Webel, 1970). Another man described his opposition to busing as a 'long-silent suffering tax payer' (Gamble, 1970). A Florida man was frustrated by the busing decisions that, he claimed, injured 'the Tax Payers who elected the one who appointed you to your high office' and 'the working mothers and fathers who now must hire one to care for their children during their return from the shortest school session in my history' (Shutts, 1969). And a Denver man described himself as 'a homeowner and a taxpayer' and said his 'deep fear' was that his son would be bused to 'a school of much lower standards and run down facilities than the ones that I have helped pay for' (Pegg, 1969). A central argument in many letters from 'taxpayers,' the notion that one 'paid for' a school building by living in the neighborhood for a few years, of course misinterpreted the complexity and historicity of public financing. A (historically white) school built in a Deep South state in the early 20th century was likely 'paid for' disproportionately by black taxpayers (Anderson, 1988: 156), yet the linguistic ideology that makes white=taxpayer=citizen was and is powerful enough to erase that complication.

## **Conclusion: Taxpaying Publics and Education Today**

Taxpayer rights agendas and tax politics have only grown more deafening in recent years. A minor media outcry emerged in 2010 when it was claimed – inaccurately – that nearly half of all households 'do not pay' federal income tax (Leonhardt, 2010). While Mitt Romney faced a great deal of criticism when he made remarks about the '47% of the people ... who are dependent upon government, who believe that they are victims,' it is perhaps most telling that he linked each of these negative stereotypes specifically with the notion that 'these are people who pay no income tax' (Lowrey, 2012). The rhetorical connection between the amount and type of presumed tax payments and the degree of citizenship and rights has been more openly embraced recently, but this idea is, as this article aims to illustrate, 'old wine in new bottles.' Simultaneously, movements explicitly focused on tax-based anger, like the Tea Party, have gained traction by describing the Department of Education and tax-based public education funding as 'blatantly unconstitutional' (Borowski, 2011).

One event that continues to occur with alarming regularity is the use of residence (within historically segregated communities) and therefore taxpaying status, in order to target, investigate, and exclude black students from wealthy white schools. In one example, at the start of the recession of 2008, Kelley Williams-Bolar's daughters had been attending Copley-Fairlawn schools for two years already. Williams-Bolar worked as a classroom aide with Akron Public Schools and lived in Akron, but grew worried about her daughters' safety walking home from the Akron schools when she was at work. She listed her father's address on the enrollment forms for Copley-Fairlawn, which allowed them to attend Copley schools as residents without the out-of-district tuition fee. In 2008, Copley-Fairlawn hired private investigators to track parents' addresses and began offering a \$100 bounty to anyone who turned in another family 'illegally' obtaining education. By 2008, a private investigator hired by the district had been watching Williams-Bolar's home in Akron for months, keeping track of the time her family spent away from her father's home in Copley (Hing, 2012). Copley resident and *Ohio Beacon Journal* editorialist Bob Dyer argued that the case had nothing to do with race, and blamed Williams-Bolar for her predicament, saying 'I pay a lot of money in property taxes, 53 percent of which go to the schools, and I want that money to go to the people who live in the district' (Dyer, 2011). In January 2011, Williams-Bolar was found guilty of felony record-tampering and sentenced to five years in prison (later reduced to 10 days with time served) (St. Clair, 2011). As the language of this case, and those like it indicates, the notion that some people are 'taxpaying citizens' who have 'paid' for the public schools and that some (poor, black, female) people are 'stealing' services is not only still pervasive, but better organized than ever (Smith, 2012). Meanwhile, in a wealthy, white, unincorporated community outside Scottsdale, Arizona at almost the same time, residents managed to exploit a loophole in state law in order to avoid paying property taxes to the school districts in Scottsdale where the children who lived in the community were actually attending school (Steinhauer, 2007).

Ironically, it was the Bush tax cuts, lowering marginal tax rates across the board and granting a huge windfall to the wealthiest Americans, which bumped millions of lower-income families into Romney's '47%' by eliminating their modest federal income tax liabilities (Lowrey, 2012). That signature Republican policy helped cement an argument that nearly half the nation is made up of half-citizens, people who cannot be fully brought into conversation or consideration if their federal individual income tax liability zeroed out in one or more years (or if they are in a group in which this is assumed, regardless of their other tax payments). These half-citizens, viewed as such due to an inextricable combination of their (tax-based) class and (class-imputed) race, are particularly vulnerable to linguistic attacks on basic common goods like public education. Education researcher Jonathan Kozol, in his discussion of economically and racially segregated school districts, points out that most citizens never have to acknowledge the denial of equal opportunities to other people's children because '[i]nequality is mediated for us by a taxing system that most people do not fully understand and seldom scrutinize (Kozol, 1991: 207).

The story of racial segregation in public schools and the legal battle to overcome it has been told many times before as a battle over race and rights. This article argues, however, that these education rights claims were also strongly connected to a racial consciousness of 'taxpayer' rights and to a privileged public category that excluded the 'untaxed other.' Segregationists who wrote to the Supreme Court after *Brown* demanded the maintenance of their separate and unequal schools in the language of 'taxpayers' rights.' Ultimately, even if it can occasionally be deployed for sympathetic ends by marginalized groups, identification as a 'taxpayer' reiterates a framework of exclusivity in relation to rights and resources. This framework of claiming citizenship and rights through a rubric that can, by its nature, be defined in terms of wealth, in terms of who pays 'more' and who pays 'less,' continues to haunt attempts to secure equal education for low-income children of color. Ultimately, a civil rights revolution in public education will require a fundamental shift in how we

collectively imagine, gather, and distribute public funds at the local, state, and national level and a wariness with regard to taxpayer rights claims.

In part because of the intentional opaqueness of the deep structure of tax codes and tax policy, the system of geographically and economically racialized school financing and the equally racialized language of taxpayer status have resisted virtually every other social movement transformation of the 20th century. When we say government funds for schools or roads or parks belong to ‘the taxpayers,’ it has a different connotation than if we say the funds belong simply to the people. Though an identity as a ‘taxpayer’ may have inspired momentary coalitions and sometimes prompted bursts of pride and patriotism, ultimately the imagined division between a ‘taxpaying’ public and a ‘non-taxpaying’ public intertwined with the roots of segregation and inequality and continues to enable and facilitate them today.

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