Jeffrey Jensen is a lecturer of political science at NYU Abu Dhabi. He holds a Ph.D. in political science from NYU and a BA in economics from the University of Florida. His research interests are in comparative political economy and American political development. His recent research focuses on the behavior of economic elites to study core questions in political economy, such as the determinants of institutional development and how political institutions affect taxation and redistribution.

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**Research Seminar Political Science**

You are cordially invited to the following seminar

Tuesday, 25 May from 10:00 – 11:00hrs, ONLINE via ZOOM

**When do Elites Support Increasing Taxation? Evidence from the American South**

When do elites support the expansion of the state’s ability to tax? Despite the disproportionate influence that elites are theorized to exert on politics, answers to this question remain elusive. We argue that elites will support increased taxation, including on themselves, when they believe greater fiscal capacity will yield collective goods that further their interests, they have political control, and they expect this control to persist into the future. We test our argument by measuring changes in state taxation using an annual panel of Southern slave states between 1840 and 1860. Our strategy exploits both institutional differences across these states in the de jure political control of the slave owning elite and rising international demand for Southern cash crops. We find that states with greater slaveowner control responded to increased demand for their crops by raising taxes on slaves and land, their primary assets, to fund railroad construction.