

inclined to the patriot side, despite his marital and political affiliations with the powerful (and ultimately loyalist) Dulany family. For even to the last, his writings display an effusive, well-nigh frenetic, quality—look, I exist, here in this raw outpost of empire!

The book's biographical focus has its limitations. Its determination to link Hamilton's Scottish origins to the unfolding scenes of his Maryland destination leaves the reader only partially aware of the broader cultural context in which Hamilton operated, that of the widespread colonial reception of longstanding British metropolitan habits of gentility, civility, and fraternal association, as charted in studies by David Shields, Richard Bushman, and, for Britain, Peter Clark. Hamilton, very much the Lowland Scot, would surely have bridled at the suggestion that he was embodying a "Gaelic ethnicity" (p. 170). Nonetheless, by portraying Hamilton in the round, as a fully fleshed-out, multitalented individual and much more than just the sardonic observer of those around him, Breslaw has made both a considerable contribution to and a convincing case for her subject's distinctive part in the shaping of colonial British American culture.

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Taxation in Colonial America. By Alvin Rabushka. (Princeton: Princeton University Press, 2008. xxii, 946 pp. \$60.00, ISBN 978-0-691-13345-4.)

This lengthy, comprehensive, and encyclopedic volume makes an enormously significant contribution to scholarship on the British North American colonies. Every university with an active graduate program, plus all the major independent research centers, should add this jewel to their library holdings. Alvin Rabushka has produced an astonishing and overwhelming labor of love, and colonial historians will remain forever in the author's debt for his prodigious research on the various tax systems in the thirteen colonies from 1607 through 1775.

Rabushka offers primarily a massive glossary of the most basic facts and figures. To

provide context for his discussion of the multiple taxing mechanisms, he also includes extensive background information on the most pertinent political developments within each colony. The political climate in Great Britain at various stages is likewise illuminated. The monetary peculiarities of the colonies draw his attention as well, since no two systems were exactly the same. The author divides the study into five distinct periods: 1607–1688; 1688–1714; 1714–1739; 1739–1763; and 1763–1775. He also discusses separately the New England, middle Atlantic, and southern colonies.

In addition to his detailed focus on the data, Rabushka provides informed, summary interpretations of events at critical points throughout the text and again in a very brief last chapter. His emphasis is on the sharp differences in the tax rates in the colonies and in the mother country. Taxes in the colonies were invariably much lower compared to the rates in Great Britain. Even at their high points in the 1760s, after the end of the French and Indian War, colonial rates were still relatively low. Miniscule taxation rates were one of the reasons white households in colonial America had high incomes compared to the rest of the world during the eighteenth century.

By the 1770s, tax rates were so low they were practically nonexistent. While British taxpayers were burdened by a huge national debt, several colonies boasted no overhanging debts at all. "When Paul Revere set out on his midnight ride of April 18, 1775," the author explains, "the residents of Massachusetts had created for themselves a fiscal paradise" (p. 779). From the British perspective, the disconnect between financial conditions at home and in the colonies was vast—and absurd. Rabushka is too polite to state the truth so boldly, so let me do it for him. The colonials were a group of spoiled free riders, pure and simple. They believed they were entitled to live merrily forever without paying for their own defense, for the safety of their shipping, or for much of anything else—they chose to let their cousins in the mother country foot the bill. The statements by contemporaries, and subsequently by sympathetic historians, about the inappropriateness of British plans to raise an imperial tax revenue in the colonies should not be tak-

en seriously. The Americans were classic cheap-skates and ingrats.

This handsomely produced volume could become the standard reference on colonial taxation for the next thousand years. Yes, that long.

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Irons in the Fire: The Business History of the Tayloe Family and Virginia's Gentry, 1700–1860. By Laura Croghan Kamoie. (Charlottesville: University of Virginia Press, 2007. xii, 222 pp. \$35.00, ISBN 978-0-8139-2637-7.)

Cleverly entitled, this multigenerational exploration of northern Virginia's Tayloe family from the colonial through antebellum periods is broadly conceived, bibliographically informed, and significant to all aspects of the nation's early development. Much more than its restrictive title indicates, this probing investigation, though very important in Virginia, Chesapeake, and southern studies, transcends parochial sectional boundaries. The Tayloe family's economic activities paralleled the growth of the colonial Chesapeake and early national economy. In her narrative, Laura Croghan Kamoie critically employs as touchstones the economic actions of other planters and entrepreneurs in the Middle Atlantic world, especially those of the historian Jackson Turner Main's "One Hundred" (Virginia's wealthiest planters in the revolutionary era). The Tayloes were ensconced in the latter group and their importance extended into the social and political realms.

In the procreation of males, the Tayloes were economically if not quantitatively fortunate for three generations: William, John I, and John II sired only one surviving male child, thus enabling the family to preserve undivided its considerable estate over time. John Tayloe III, however, produced fifteen children (1793–1815), including six males who survived him. Division of the wealth among his offspring in 1828 mitigated the future impact of the individual heirs, but the still-substantial divided patrimony enabled them to seek their

own economic outlets, such as Alabama cotton land.

A mere listing and geographical placement of plantations and of business ventures of the entrepreneurial Tayloes would greatly exceed this review's allotted space. Rooted on several tobacco plantations in several counties on Virginia's Rappahannock River, the Tayloes' empire stretched northward to iron furnaces on Neabsco Creek on the Occoquan River and to ore banks across Chesapeake Bay in Maryland. Intergenerational activities involved them in the slave trade, partnerships and trade with British merchants, and colonial economic policy. Later, their iron-making endeavors extended to western Virginia's Botetourt County. Adjustment to economic realities such as the need to convert from tobacco to grain production and to develop enterprises supplementary to the main activity for economic integration and gain were constant objectives. With the selection of the national capital, John Tayloe III invested extensively in prime District of Columbia real estate and built the well-known Octagon House. A partial recitation of economic activities suffices to illustrate their diversity—milling, lumbering, fishing, shipbuilding, engaging in extensive rural and urban land speculation and rental, and running stores, hotels taverns, maritime operations, and mail and carriage routes.

All of these rested primarily on slave labor and competent managers. By 1828, John III possessed around seven hundred slaves, many of whom were skilled and worked outside agriculture. The detailed analysis of the usage and deployment of slaves, especially in skilled activities, and of their society over generations is exemplary. The Tayloes' managerial approaches and their dependence on subalterns, some with long tenure, emerge.

Characterized by thorough research, this comprehensive account of the Tayloes, capitalists from the beginning, ranks as perhaps the best broad-based view of an important Upper South family in the colonial and early national eras. It amplifies and modifies many recent studies of the period concerned with the economic uniqueness of section, incipient capitalism, and wealth formation. It demonstrates what fragmentary and often-ignored business and legal records can reveal when handled by

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