

<CN>Chapter 11**<CT>Building a State on the Cheap****<CST>Taxation, Social Movements, and Politics**

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<P1>In September 1960 the Mexican minister of finance Antonio Ortiz Meña welcomed the Cambridge economist Nicholas Kaldor to write a report on the state of Mexico's tax system. The task was so sensitive that Kaldor was forced to work incognito in a "hotel in the hills outside Mexico City." His recommendations, which simply aimed to introduce "an effective and impartial system of progressive taxation, which would ensure that the burden of taxation [was] equitably shared between rich and poor" were so radical that he feared their realization would provoke "a change . . . little short of a social revolution, comparable in nature to that caused by the land reform which followed the Revolution of 1910."¹ The Keynesian intellectual was not alone. A few years earlier, Oscar Lewis's informant, Manuel Sánchez, compared life in the United States to life in Mexico and concluded that if the Mexican "government tried that tax business here, . . . it might even cause a revolution."² State bureaucrats were similarly realistic. After a series of meetings between the finance minister and eminent business leaders, the report's suggestions were watered down. The tax reforms of 1962 and 1964 left taxation "with its various schedules, classifications, omissions, and discriminations" not only "exceedingly complex and inequitable" but also "incredibly low."³

Throughout the postwar period, both federal and state administrations attempted to extract greater tax revenue from the Mexican population. Yet, as the stories above suggest, resistance was widespread and vociferous. Not only business leaders and industrialists but also merchants, artisans, market sellers, workers, and peasants evaded payment, sent letters of

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complaint to the government, and came together to form powerful social movements to protest real or perceived increases in fiscal demands. The local tax collector became a figure of fear, mistrust, and hatred and was depicted as ill-educated, exploitative, and inveterately corrupt.⁴ Although the federal government succeeded in constructing a functional tax base, taxes remained extremely low, and certain interest groups avoided fiscal charges. Furthermore, as the federal government gradually centralized the gathering of certain taxes, state and local governments were left to collect the most controversial and difficult taxes. This combination of consensual and coercive tax regimes forged after the war shaped the paradoxes of the Mexican state, centralizing power but leaving the federal state poorly financed and weak and opening a dialogue with the urban poor but at the same time institutionalizing inequality and low-level corruption.

Despite an intense and ongoing interest in the formation of the Mexican state, few historians have examined the role of taxation in this process.⁵ Yet as economists and political scientists have argued, “the history of state revenue production is the history of the evolution of the state.”⁶ On the one hand, taxes underwrite the capacity of the state to carry out goals and describe the balance between accumulation and redistribution that give states their political and social character. On the other hand, taxation forms a central arena for the conduct of state-society relations, shaping the social contract between rulers and ruled.⁷ In Mexico, the establishment of a functioning tax system played both roles. Fiscal policies introduced during the 1940s and early 1950s increased the centralization of revenue collection in the hands of the federal government, stripping states and municipalities of political autonomy. Yet, at the same time, by allowing certain salient exceptions, the federal government also made taxation both heavily regressive and extremely low. This not only accelerated inequality, it also limited the state’s capacity for authoritarianism, corporatism, or even cultural hegemony. In the most prosaic terms, the state

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often remained unable to fund the necessities of military intervention, party regimentation, political co-option, or cultural negotiation. Furthermore, underfunded local governments were **compelled** to employ forced labor to complete ambitious infrastructure projects and small bribes, or *mordidas*, to fund functionaries. Disputes over taxation, which swept through the country's provincial cities during the 1940s and 1950s, also shaped the political rules of the game, both generating large, cross-class, often female-led social movements and channelling state resources to these conurbations.

<A>Federal Taxation

<P1>After the revolution, the cash-strapped state attempted to regularize Mexico's tax system. Revolutionaries balked at the Porfirian scheme, which depended on both unstable external markets and a bewildering array of individual, overlapping local taxes.⁸ During the 1920s and 1930s, successive presidents pushed for reform, with little success.⁹ However, during the 1940s, presidents Avila Camacho and Alemán capitalized on the growth of the wartime economy to make fiscal gains. First, Avila Camacho decreed increases in federal income tax on diverse occupations, including commerce, farming, and law. At the same time, federal tax inspectors sought to apply the tax to a greater proportion of the workforce. As a result, over the next decade, income tax jumped from 12 to 26 percent of federal income.¹⁰ Second, the state sought to centralize taxes on commerce and industry.¹¹ By 1947 Alemán claimed that there were "more taxes, and these [were] more complicated and less harmonious than ever before."¹² As a result, in February 1947 he held the Third Fiscal Congress, which cancelled the costly, cumbersome, and ineffective *impuesto del timbre* and replaced it with the *impuesto de ingresos mercantiles*, which directly charged the income of commercial companies.¹³

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The reforms went a long way toward centralizing tax collection in the hands of the federal state. Between 1910 and 1949 federal taxes increased sevenfold, state taxes threefold, and municipal taxes by barely 50 percent. As Luis Aboites Aguilar argues, the 1940s was “the true point of inflection” for this “fiscal centralization.” During the decade, federal taxes rose 9.5 percent year after year, whereas state taxes increased by only 2.3 percent annually.¹⁴ Municipalities lagged even further behind, stripped of the power to tax those private properties that had been turned into *ejidos*. During the next decade, municipal coffers declined even further, as President López Mateos transferred communal lands to federal control. By the 1960s federal income dwarfed state and municipal incomes. Under López Mateos, municipalities received just 3 percent of total treasury contributions. This inequity had profound political consequences, increasing the power of the central state and limiting both state and municipal autonomy. Both now relied on the whims of the Ministry of Finance for most funding.¹⁵ Furthermore, federal handouts were seriously unequal. Whereas industrialized Nuevo León gained 4.5 percent of spending, rural Oaxaca received only 1.1 percent.¹⁶ Dissent could now provoke serious fiscal penalties.

Despite this general shift toward fiscal centralization, Mexico’s federal taxation system remained disorganized, inefficient, and subject to omission and evasion. State governors were particularly reluctant to sacrifice the certainty of regular income in return for the promise of future federal support. The federalization of taxation on beer, introduced in 1939, was initially recognized by thirteen states.¹⁷ As governors discovered that the new system lowered their tax revenue, however, many backed out of the agreement. In 1942 the governor of Tlaxcala explained that the federal system halved state income from the sale of beer, led to late payment of state officials, and was impossible to implement effectively. Later that year, Tlaxcala left the

system.¹⁸ Other states resisted the federalization of taxation on gasoline. In six states, governments continued to charge property taxes on PEMEX lands long into the 1950s.¹⁹ The 1947 Fiscal Convention demonstrated the limits of federal power as state and municipal authorities refused to allow a modification of the constitution delineating each administrative tier's fiscal role. Even the tax on commercial income, which was introduced only after a period of prolonged negotiation, was refused by ten governors when they returned to their states. Some rejected the system outright. Others deliberately dragged their feet to delay its implementation. In 1948 the governor of Chihuahua argued that he would have to "consider the subject with calm and make a precise study . . . in order to avoid any trouble." The state only joined the system six years later.²⁰

Despite Avila Camacho and Alemán's aims, reforms not only failed to centralize revenue collection but also permitted nonpayment of taxes on a massive scale. In some cases, omission was deliberate. As Aboites Aguilar argues, the federal government used exceptions and privileges to manage its relationship with certain interest groups. On the one hand, the Alemán government made key concessions to industrialists and merchants to encourage private investment and ensure political compliance. New enterprises and those deemed necessary for the development of manufacturing were granted exemptions of five to ten years.²¹ After provincial industrialists complained about the state's harsh new tax evasion law, Alemán backed away from the legislation.²² Six years later, Adolfo Ruíz Cortines made similar concessions to the business elite, retreating from a plan to increase income tax and reverting to the debt financing of public programs.²³ On the other hand, this system of omissions also extended to the lower classes. The postrevolutionary governments, cognizant of the unpopularity and inefficiency of rural tax collection, continued to exempt *ejidatarios* from direct federal taxation, leaving the job to local administrations.

If the federal state's unwillingness to enforce taxation was often deliberate, this system of omissions also encouraged a culture of illegal evasion. The underfunded government lacked the institutional capacity, technology, knowledge, or legal backing to impose any tax effectively. According to Gonzalez Casanova, by the 1960s federal tax collectors failed to receive as much as 75 percent of their fiscal dues.²⁴ In fact, tax evasion was both so prevalent and so socially acceptable that the British ambassador claimed that elites treated the process as "an acquired right rather than merely a sport."²⁵ The evasion of income tax was particularly prevalent. For example, in 1940 Jesús Cienfuegos, a Spanish citizen, owned at least twelve *pulquerias*, a cinema, and a bullring in downtown Puebla. According to a government agent, all these properties were registered under false names. When federal tax inspectors came to collect income tax, the supposed owner was nowhere to be found. By November 1940 the agent estimated that Cienfuegos owed at least 12,800 pesos in back taxes.²⁶ Similarly, Manuel Parra Mata, leader of the notorious Veracruz anti-*agraristas*, la Mano Negra, never paid taxes on his *aguardiente* business, paying off the Jalapa tax collector every year.²⁷ Evasion also was pervasive further down the economic hierarchy, among the ranchers, small merchants, transient salesmen, and urban artisans. Federal tax inspectors repeatedly complained that poorer citizens involved in various small-scale household industries lacked even the basic accounting materials necessary for taxation. The federal tax inspector for Coahuila grumbled that he could tax less than "one percent of the city's population and no one in the countryside."²⁸

Deliberate omissions and systematic evasion meant that, despite attempts to increase federal taxation, fiscal income remained extraordinary low. As Kaldor concluded, the Mexican tax system, "owing to both legislative provisions and administrative defects," was "too small not only absolutely but relative to its stage of underdevelopment."²⁹ Although the Mexican economy

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grew between 1939 to 1945, taxes as a proportion of gross domestic product (GDP) actually dropped from 11.4 to 8.3 percent.³⁰ By 1965 the proportion had reached 10.4 percent, but Mexico still ranked last among other Latin American countries in terms of tax collected as a percentage of GDP. Whereas other populist, industrializing states like Argentina and Brazil had harnessed growth to increase tax revenue, Mexico remained among the lowest fiscal performers in the Americas, around the level of post-*violencia* Colombia or civil war era Guatemala (table 11.1).

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Low fiscal income and the accompanying system of omissions and evasions had profound economic and political consequences. First, because the government was forced to spend most of its paltry income on infrastructure and administrative costs, state social spending was severely curtailed. According to James Wilkie, between 1940 and 1958 state administrations spent only an average of 14.8 percent on education, social security, health, welfare, and housing.³¹ During the 1950s, the state's much vaunted education campaign absorbed a pitiful 1.4 percent of state expenditure, as opposed to 2.5 percent in Argentina, 2.6 percent in Brazil, and 4.1 percent in Argentina. Social security, which covered 8.4 percent of the population in Peru and a heady 24.9 percent in Argentina, reached only 6.6 percent of the population in Mexico.³²

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Second, the tax system also served to widen the gap between the rich and poor. To finance ambitious projects on a minimal budget, the Banco de México was forced to print money. This "inflationary financing" helped [increase](#) inflation and the cost of living, exacerbating the decline of real wages.³³ Even after the state introduced new stabilization policies from the mid-1950s onward, taxation still caused inequality. Exemptions and evasions favored the wealthy and regressive taxes stripped the poor of their cash at a higher rate than their

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richer compatriots.³⁴ As Kaldor argued, “there can be little doubt that the proportion of income effectively paid in taxation is lower in the high income ranges . . . than in the case of average incomes.”³⁵ Without effective redistribution, inequality in Mexico remained extremely high. By 1958, Ifigenia M. Navarrete estimated that the poorest 70 percent of Mexicans earned just 28.5 percent of the national wealth, a drop of more than 2 percent since 1950. In comparison, the top 5 percent earned 49.3 percent of the country’s income.³⁶

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Third, low fiscal income hamstrung political capacity, or what Alan Knight has called “the weight of the state.” At the most prosaic level, the federal government was able to pay only a very limited [number](#) of employees. Spending on the army was lower than any other country in Latin America.³⁷ The ratio of one bureaucrat per 176 citizens remained the same from 1940 to the mid-1960s.³⁸ According to Roger Hansen, the ratio of “agricultural extension agents” (e.g., engineers, representatives of state banks) to peasants in Mexico was around 1:10,000 as opposed to 1:1600 in Costa Rica, 1:1900 in Nicaragua, and 1:3200 in El Salvador. Only [Guatemala after Arbenz](#) had fewer contacts between the state and the agrarian workforce.³⁹

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Fourth, and perhaps less tangibly, the predominance of tax evasion shaped how Mexicans assessed their social contract with the state. Rather than conceiving of the relationship as one of broadly shared mutual obligations, many viewed it either in crudely exploitative or darkly humorous terms. Elites treated taxation “as an impertinence,” peasants “as another feudal burden.”⁴⁰ When a local tax inspector demanded Oaxaca market sellers pay their due, most “mocked” the man, claimed that “no one paid,” and asked whether the proceeds would go toward “another house for the governor.”⁴¹ Those who did pay not only resented their misfortune but also saw the lack of state investment as clear proof of government corruption. If most Mexicans

learned to speak the state's language of mutual responsibility, they often did so under duress or with a bitter, knowing smile.

Even this brief overview of the development of federal taxation undermines our understanding of how the post-1940 state worked. Fiscal policy certainly fed into greater centralization and favored the business elite, as revisionists argued. Yet the fiscal dependence of the state and municipalities was neither as prevalent or all-encompassing as many revisionists claimed. More importantly, low taxation severely reduced both the coercive and the co-optive powers of the federal state. Mexican presidents after 1940, unlike their populist Brazilian or Argentine peers, were much less well equipped to impose either an authoritarian or a corporative system with any degree of efficacy. Yet neither do contemporary historians, with their emphasis on everyday negotiations over cultural practice, entirely explain the state's relative stability and longevity. Negotiations between the state and citizens necessitate at least some state actors. How did this work in a region like Oaxaca, where federal bureaucrats numbered barely one for every four hundred inhabitants?⁴² Furthermore, how did these negotiations function with only limited socioeconomic give, financial redistribution, and social mobility? Finally, how profound were these agreements over nation, memory, or state power if the mutual obligations over taxation were barely skin deep? I suggest that to understand how this system persisted, it is necessary to go beyond the rarefied condemnations of Keynesians like Kaldor and toward the black (fiscal) economy of Mexico's provincial towns and villages.

<A>Local Taxation and Popular Resistance

<P1>If the federal state forged a concessionary tax policy to avoid conflict, most state governments were less perspicacious. During the 1940s, federal fiscal centralization placed increasing pressure on state treasuries. As a result, governors turned to increasingly coercive

means to extract revenue. However, they found little success. In the countryside, tax inspectors tried to prey on ranchers and ejidatarios but returned empty handed. In the cities, local authorities confronted powerful cross-class coalitions of traditional elites and recent urban immigrants, which turned nonpayment strikes into referenda on governors' terms.

During the postrevolutionary period, state governments reluctantly relinquished two major sources of income. First, states lost the steady revenue from the property tax on haciendas, which had been transformed into ejidos. Second, states gradually renounced the ability to tax industry and commerce [directly](#).⁴³ At the same time, states came under mounting pressure to implement ambitious modernization schemes, including roads, dams, and irrigation projects.⁴⁴ Under attack for his tardy implementation of public works, the Zacatecas governor, Leobardo Reynoso, objected that without these old taxes, state budgets barely covered half of his proposed schemes.⁴⁵

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To meet this demand, state governors published a host of new fiscal laws. Between 1950 and 1952, *Excelsior* reported that authorities had issued at least eighteen [laws](#).⁴⁶ Without their traditional sources of income, administrations now relied on two [new](#) sources: increased property taxes and *alcabalas*. In 1940 the governor of San Luis Potosí, on finding the state treasury empty, introduced a one-off urban property tax.⁴⁷ A decade later the governor of Sonora complained that "urban properties [were] valued at the same rate as during the Porfiriato."⁴⁸ The following year, the state congress passed a new fiscal law that doubled rates on urban properties and expanded urban rates into growing semi-urban *barrios* that were previously classified as rural.⁴⁹

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State governments also increased their reliance on *alcabalas*, or irregular charges on commercial transactions.⁵⁰ These were the states' last resort and the most invasive, coercive, and

despised form of taxation. They were gathered by hundreds of state tax collectors who were stationed in towns' commercial plazas and would charge [merchants, peasants, and ranchers](#) for the entrance and exit of agricultural goods. According to Moises de la Peña, Mexico's great ethnographic economist, Guerrero inspectors practiced "nocturnal fiscal vigilance," creeping around the roads at night [in search of](#) trucks, carts, and mules loaded with market produce. He concluded that "because of the unpopularity of the tax, the *alcabala* needs a system of systematic inspection and watchfulness, like that employed by detectives."⁵¹ Moreover, because collection was so difficult, states often enforced commercial monopolies to reduce costs. In return for fixed rates, rich merchants were allowed to monopolize the sale of certain products. In Oaxaca City [during the late 1940s](#), favored traders held monopolies of mescal, eggs, chicken, livestock, and coffee.⁵² Although the federal government had banned *alcabalas* repeatedly since the Porfiriato, desperate state treasuries continued to include them in fiscal legislation. As De la Peña observed, "when they ban *alcabalas*, local treasuries assume a sardonic smile, fall silent and continue nonetheless." During the 1940s and 1950s, almost all the new fiscal laws increased the rate and ambit of *alcabalas*. Between 1941 and 1944, the governor of Guerrero added sixteen new *alcabalas* to the existing fourteen charges. At the same time, he raised taxes on dried skins from 20 to 60 pesos, those on coconut oil from 5 to 10 pesos, and those on peanuts from 0.5 to 5 pesos per kilo.⁵³

Because rising property taxes and *alcabalas* demanded direct intervention and affected the broad mass of society, they generated ample resistance in both the countryside and the cities. In the rural areas of the south, evasion was particularly widespread. Between 1943 and 1947 *ejidatarios* in Guerrero paid less than 20 percent of estimated taxes. In Ometepec three *ejidos* owed four years, four owed three years, [and](#) five owed two years [of back taxes](#); one had never

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paid. According to De la Peña, most tax inspectors had given up the thankless task of collection, instead devoting their time to private business.⁵⁴ Although most rural tax evasion was isolated and disorganized, there is evidence of systematic tax evasion in certain regions. In Oaxaca's Costa Chica, village-level contrition became mass acts of civil disobedience as almost all the ejidos refused to pay the state taxes on their lands. Many maintained a classic discourse of moral economy. Demanding "justice," they argued that although they were "prepared to pay" a certain amount that they believed to be "in accord with the law and the production of our lands," anything above this was deemed extortionate. By 1948 the peasants had started what the tax collector called a "tax strike." "Some agrarian communities, in a systematic manner are denying their contribution, sure that if they continue waiting it will all be forgiven by the Treasury of the State." As the tax collector from the Costa Chica indicated, there was very little state authorities could do to enforce compliance. Because ejidos were federal properties, they could not be embargoed and because they were communal enterprises, the state could not prosecute individual members. Many peasants rejected any connections to the Ejido Bank, so the threat of removing funding was often ineffective.

In fact, because rural taxation was so unproductive many state authorities turned toward taxing Mexico's provincial cities with their growing populations and concentrations of industrial and commercial enterprises. Yet these were equally reluctant to foot the fiscal bill. Although provincial cities contained a growing population of workers linked to increasingly obedient unions like the CTM, they also comprised considerable informal sectors. According to Clark W. Reynolds, the number of Mexicans working in the urban "service sector" (retail trades, construction, and household service) increased from 796,000 in 1930 to more than 3 million by 1960. By this point they comprised nearly 20 percent of the cities' working populations.⁵⁵ These

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service sector employees, especially small merchants and petty street vendors, became the foci of urban resistance to state fiscal increases throughout the postwar period. As new arrivals, informal workers, and women they remained relatively unattached to the increasingly regimented government unions. Furthermore, as commercial employees, carrying agricultural produce in and out of mercantile centres, they were highly sensitive to increases in alcabalas. Finally, working in the streets and markets of provincial capitals—within earshot of the cries of newspaper vendors, in sight of the governor’s palace, and in contact with rural and urban customers from all social classes—they were politically savvy. As one government agent argued, the market in Oaxaca City was “the vital nerve of the politics of the state Any Oaxacan knows that before the governor can govern with the Congress, he must first come to an accord with the plaza or the market. When the market approves all is well, when it reproves, nothing can be done. The market of the city of Oaxaca City represents the public opinion of all the state.”⁵⁶

As a result, when desperate governors sought to increase revenue from the provincial cities, they often confronted major resistance. Beyond the incessant rumble of isolated complaints, this confluence of political and social factors prompted more [at least eighteen](#) large-scale mobilizations against tax [increases](#) between 1940 and 1952. These were spread throughout the country and [across the](#) duration of two presidencies, but there were some common geographical and temporal patterns. Most protests originated in state capitals, where people inverted the “law of fiscal distance” by observing up close the systematic siphoning off of state funds and consequently refusing [attempts to collect](#) revenue. There were mobilizations in Queretaro in 1942, in Aguascalientes in 1942 and 1948, in Villahermosa in 1941 [and 1955](#), in Oaxaca City in 1947 and 1952, and in San Luis Potosí in 1950. Others originated in provincial commercial centers like León, Matamoros, Orizaba, and Iguala. Finally, there were smaller, less

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cogent mobilizations in towns on state borders, which were particularly affected by intrastate charges. Movements concentrated in the less wealthy central and southern states; here industry and federal contributions provided less income for local treasuries. As a result, they tended to rely on informal, invasive taxes. Although most movements followed new fiscal laws or informal tax raises, there were ~~seven~~ mobilizations ~~between~~ 1946 and 1948. During these years social groups took advantage of the political opportunity offered by the presidential elections to lever unpopular governors from power (table 11.2).

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Most historians, following the government line, have portrayed these anti-tax mobilizations as attempted right-wing coups, orchestrated from the top-down by a resurgent bourgeoisie.⁵⁷ However, growing evidence suggests that they were, in fact, ideologically flexible, popular, organic, and cross-class. First, local political opportunity and not ideological commitment shaped political alliances and discourses of nonpayment. At times, protestors linked with conservative organizations like the PAN or the Chamber of Commerce and spouted the language of free commerce. Tax protestors in Aguascalientes backed the right-wing candidate for municipal president, Humberto Brand Sánchez, and claimed that high taxes “destroyed business.”⁵⁸ But in other regions, lobbyists collaborated with broadly left-wing movements to protest regressive tax structures, which penalized the poor. In 1947 the Comité de Propiedades Pobres of Iguala allied with a radical faction of the CNC to lower property taxes on semi-urban properties.⁵⁹ In fact, in most regions these social movements forged links with supporters on both the left and right. Both *panistas* and Henriquistas supported the anti-tax mobilization in Oaxaca City in 1952.⁶⁰

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Second, these movements involved, and were often controlled by, members of the urban lower classes. The 1948 Aguascalientes movement comprised the city's association of water users and disenfranchised members of the local branch of the railway union and numbered more than six thousand protesters.⁶¹ A similar alliance of laborers, petty traders, and market vendors also organized protests in Oaxaca City in 1947 and 1952.⁶² Furthermore, urban women dominated many of these mobilizations. Although [Nabor Ojeda](#), the CNC leader, formally directed the [complaints in the](#) city of Iguala, the organization that directed demonstrations, the Comité de Proprietarios Pobres, was largely female. Nearly half of the 513 signatories were female, and 3 of the 6 leaders of the committee's board were women.⁶³ In Aguascalientes in 1948, a phalanx of more than six hundred women led the protests on June 3, 1948, holding up signs that read, "We women demand honourable government."⁶⁴

Third, these urban movements often broke from their wealthy supporters to express their discontent and push for more radical, popular demands. For example, the official leaders of the 1948 Aguascalientes strike were Edmundo Ortega, an ambitious [panjista](#); Caterino Solaña, the head of the railway [workers](#); and Raymundo Carillo, the director of [another radical union](#). These politicians attempted to direct their lower-class supporters, but regimentation was extremely difficult. Railway workers resisted union instructions and started a succession of train stoppages. Protestors turned a silent march into a loud and defiant expression of popular anger.⁶⁵ Similarly, despite attempted [control by the elite](#), women in Oaxaca City used the movement to demand a political voice. In 1952 Patricia Leal Cienfugos, a market vendor, wrote articles in the local press that lamented women's long period of political oppression: "For a long time, you have supported the yoke of slavery on your backs." Now, however, Oaxaca's women were "defending [their] dignity and [their] rights." One of these rights was what [she](#) described as democracy, or "the

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right to choose elected representatives.” She contrasted the women “who [believed] in democracy and dignity” and had showed that they were “worthy of protesting with dignified men” the governor’s barbarity.⁶⁶ Other popular groups also betrayed their elite backers and used the political opportunity to protest continuing economic exploitation. In 1948 the tax protestors of León, Guanajuato, complained that “the large merchants [continued to] exploit the people of the city, charging prices which most humble people cannot afford.”⁶⁷

<A>The Paradoxes of the New Social Contract

<P1>Although such vociferous, widespread opposition left state treasuries cash poor, the solutions paradoxically bolstered the power of the federal government. Opposition movements in the cities generated a proliferation of social programs as successive governments concentrated on funneling their limited funds toward urban groups, lowering food prices, providing free housing, and concentrating hospitals and schools. Meanwhile in the countryside, desperate local governments relied on the church, forced labor, and low-level corruption to provide social services, build infrastructure, and fund administration. Both strategies played into federal hands. In urban areas, the federal state could also harness support by backing ready-made networks of anti-tax protestors against provincial governors. At the same time, rural efforts supported a degree of state presence without sullyng federal authority. In fact, by periodically dismissing a particularly exacting tax collector or targeting a vicious cacique, the national government could co-opt popular rural groups. The fiscal weakness of the 1940s fed into the relative political stability of the 1950s.

Despite numerous instances of police brutality, illegal imprisonment, and political assassination, the urban anti-tax protests were remarkably successful. To curry favor and diminish state autonomy, the federal government often backed protestors. Federal pressure

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compelled the governor of Aguascalientes to reduce taxes and [fire](#) his treasurer and minister of the interior in 1942.⁶⁸ An unfavorable senate committee report on finances in Coahuila, which claimed that tax increases had “been absorbed by a corrupted bureaucratic system,” forced the local governor to ban alcabalas.⁶⁹ As protestors realized that they could expect a fairly favorable [response from the](#) government, they pushed for greater gains. Especially after the massacre at León, in 1946, activists pressed not only for tax reductions but also for the dismissal of unpopular state administrations. In 1947 and 1952 tax mobilizations in Oaxaca City successfully levered governors Edmundo Sánchez Cano and Manuel Mayoral Heredia from power.⁷⁰ [In 1955, tax strikers got rid of Tabasco governor, Manuel Bartlett Bautista.](#)¹

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At the same time, by highlighting dissatisfaction in the cities, [anti-tax protests](#) also cemented the state’s shift toward favoring urban demands. Provincial campaigns, which introduced controls on the price of food, subsidized housing, [the](#) construction of infrastructure, and social services, often directly followed these attempts at collective bargaining by riot.⁷¹ In the immediate aftermath of Oaxaca City’s 1947 tax protests, the federal government floated loans to the state authorities; these loans paid for improved water provision, sewage, paving, price controls, and carefully conceived pieces of populist theater. The city’s market vendors, who had resisted state co-option for more than a decade, joined the local branch of the CNOP. The opposition newspaper, *El Chapulín*, hailed the new PRI governor as “one of the best in Oaxaca’s history.”⁷²

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The frequency, popularity, and virulence of urban anti-tax mobilizations not only promoted urban services but also molded rural policies for the succeeding decades. Unable to harness the tax base of the provincial cities, state governors and municipal councils turned

¹ Rogelio Hernández Rodríguez, *El centro dividido, La nueva autonomía de los gobernadores* (Mexico City: El Colegio de México, 2008), 88-89

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toward less formal means of funding administration. First, they shifted from tax collection to low-level corruption, effectively replacing the unpopular and illegal alcabalas with off-the-books mordidas, what Gonzalez Casanova called “the small proceeds from fines and licenses.”⁷³ A government agent sent to southern Guerrero in April 1952 to inspect the tax system explained the change in full. He admitted that because of the introduction of a new state fiscal code “there [was] not strictly a tax of persons or vehicles that [traversed] the state that could be officially called the alcabala.” However, state and municipal police stationed outside the cities of Taxco, Chilpancingo, Tierra Colorado, and Acapulco and the towns bordering the surrounding states now charged motorists, truckers, and merchants fifty- to one hundred-peso fines for spurious infractions of the transit regulations. As he concluded, “perhaps not in a direct manner, nonetheless the authorities are still charging large quantities of money for crossing the state.”⁷⁴

Second, local authorities also turned away from funding entirely, increasingly relying on forced labor to complete infrastructure projects. Central authorities had always relied on communal labor (*faenas* in Central Mexico or *tequios* in Oaxaca and Chiapas) to complete regional projects. In the 1930s Ralph Beals recounted at length how a local *cacique* from north of Oaxaca City forced peasant villagers to carry a large Chevrolet van over the sierra to his hometown, where he would spend his days driving the vehicle round the plaza.⁷⁵ Yet with the central government’s renewed emphasis on infrastructure construction, local leaders shifted communal labor from fairly acceptable village projects (like churches, chapels, and schools) toward less locally specific operations (like irrigation channels, telegraph poles, and roads). Supported by military authorities and backed by the threat of fines or jail, local authorities tailored this custom to the demands of central government, reinventing tradition by force. [In Chihuahua, state authorities “with a blind faith in indigenous communalism” imposed the](#)

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[Mesoamerican tradition on Tarahumara villages where such labor practices had never existed.](#)²

In Oaxaca, the Tequixtepec council, backed by the local garrison, coerced peasants to work for a month on the Huajuapán-Tehuacán highway, even though government engineers had deliberately bypassed the community to punish villagers “for trying to vote for the PAN.”⁷⁶ North in Huachinango, Puebla, a cacique forced laborers into opening a road for the Compañía Mexicana de Luz y Fuerza Motriz. In Tamiagua, Veracruz, the soldiers of the nineteenth military zone dragooned villagers into working without pay on the Tuxpan-Tampico highway. Resistance to these informal working practices was common. Peasants refused to work, fled to their *jacales* in the hills, and wrote long letters to the president, quoting article 5 of the 1917 Constitution, which outlawed labor without remuneration.⁷⁷ But without a secure fiscal base, local government built the Mexican miracle by shanghaiing this unwilling agrarian labor force.⁷⁸

Third, regional and local authorities aped the statistical inventiveness of their federal masters, and lied. In 1947, Genaro Ramos, the cacique of Miahuatlán, Oaxaca, claimed that he had helped in the construction of more than one hundred kilometers of the Miahuatlán-Puerto Angel road. Yet when the local military commander turned up to inspect the project, he found that “barely 20 km of road” had been laid.⁷⁹ Five years later, [Manuel Mayoral Heredia](#), the [governor of Oaxaca](#), made a similar assertion, arguing that state taxes had been used to fund the construction of the Huajuapán-Pinotepa highway. Local opposition leaders pointed out that after two years of alleged work, “not one single stone had been set down.”⁸⁰ Other strongmen operated sophisticated facades, infrastructural Potemkin villages designed to appease the occasional federal visitors. Throughout the 1940s and 1950s [Luis Rodríguez](#), the cacique of the Region Mixe, emblazoned his private coffee warehouse with the words “School Cooperative” to

² Juan Luis Sariego Rodríguez, *El Indigenismo en la Tarahumara, Identidad, comunidad, relaciones interétnicas y desarrollo en la Sierra de Chihuahua* (Mexico City: INAH, 2001), 16.

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prove to dignitaries his progressive credentials.⁸¹ For combative local journalists, who bothered to make the trek to the provinces, annual governors' reports merely listed a succession of "illusions" and "Potemkin villages".³

Fourth, local governments started to harness the social efforts of the church. Building on the rapprochement between federal authorities and the ecclesiastical hierarchy, municipal authorities increasingly ignored the anticlerical dictates of the constitution and allowed churches to run schools and own property, effectively farming out social services to private institutions.⁸² During the 1940s, priests and members of the ACM in Guadalajara established orphanages, clinics, and parish schools throughout the new barrios of the city "in the absence of any other type of labour or political organizations."⁸³ Even in the comparatively under-churched south, state authorities encouraged church social programs. In 1944 in Oaxaca City, the local branch of the ACM purchased a building in the city center and established a charity hospital. For seven centavos a month, lay worshippers could purchase full health coverage for their family.⁸⁴ Four years later, a local priest, with the support of the Ministry of Health, collected more than three hundred thousand pesos from local churchgoers to establish a similar hospital to the north in Huajuapán, Oaxaca.⁸⁵ Local governments engineered a similar agreement with Protestant churches. In 1954 the president of Guadalajara allowed the evangelical La Luz del Mundo congregation to purchase municipal lands. In return, the church provided schools, social services, and jobs.⁸⁶

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<P1>By the 1950s this black fiscal economy, which forsook serious urban taxation and instead embraced corruption and forced rural labor, was firmly in place. Both strategies permitted the extension of state power without serious investment or prolonged confrontation. Administrators

³ *El Chapulín*, 3 April 1954.

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earned a living wage, schools were built, and roads were laid. At the same time, both national and local authorities could now focus their thin funds on the country's cities, co-opting the vocal informal workforce into the CNOP through the provision of cheap food, schools, water, electricity, and—perhaps most important—land. This highly decentralized funding system not only encouraged economic modernization but also permitted the central government to maintain a populist veneer, building a broad (if conditional) coalition of support on the cheap. Forced to bear the weight of the state modernization effort, both the urban poor and increasingly the peasant masses focused their ire on local bosses, corrupt policemen, and incompetent tax collectors.⁸⁷ The central state, by occasionally removing or sidelining these figures, seemed to support their cause. In many ways, the state's fiscal administration mirrored its political system.

Looking down from the apex of presidential power, the system ~~appeared to be~~ centralized and strong. During the ~~period after~~ 1940, federal funds rose and outstripped state and municipal collections by far. Yet beneath these figures operations remained disorganized and yielded little. Because successive federal administrations had bargained away a fiscal base for stability, local leaders were forced to pull in the slack. In the countryside caciques not only maintained political discipline behind the optical illusion of bureaucratic rule, they also operated as the government's informal fiscal enforcers, forgoing systematic taxation and instead relying on forced labor, small-time corruption, church services, and fictionalized accounts of completed projects.

The Mexican government's tax system, established during the 1940s and 1950s, remained important well into the last days of the PRI regime. Although Luis Echeverria attempted to institutionalize Kaldor's suggested reforms for a second time in 1972, ~~opposition from the~~ private sector ~~again~~ undermined the effort. As Echeverria sought to increase social spending to appease both urban and rural discontent, public revenues still lagged behind expenditures.

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Returning to the “inflationary growth” model of the 1940s, monetary expansion and foreign debt funded the rise, at least in part precipitating the crash of 1976.⁸⁸ Although two years later major tax reforms ironed out some of the inequalities of the tax system, over recent years the proportion of tax to GDP has again slipped to between 11 and 12 percent—and again is the lowest in Latin America. As contemporary economists warn, “the low tax burden implies that the fiscal accounts continue to be highly vulnerable,” especially when, as is expected, oil fields start to dry up.⁸⁹

<A>Notes

¹ Nicholas Kaldor, *Reports on Taxation II* (New York: Holmes and Meirer, 1980), 218–19; Sarah Babb, *Managing Mexico: Economists from Nationalism to Neoliberalism* (Princeton, NJ: Princeton University Press, 2001), 86; Anthony P. Thirlwall, *Nicholas Kaldor* (New York: New York University Press, 1987), 140–42.

² Oscar Lewis, *The Children of Sánchez: Autobiography of a Mexican Family* (New York: Random House, 1961), 338.

³ Morris Singer, *Growth, Equality and the Mexican Experience*, (Austin, TX: University of Texas Press, 1970), 231; Roberto Anguiano Equihua, *Las Finanzas del Sector Público en México* (Mexico City: UNAM, 1968), 167–69, 180–82; Rafael Izquierdo, *Política hacendaria del desarrollo estabilizador, 1958–1970* (Mexico City: El Colegio de México, 1995), 41–54; Leopoldo Solís, *Economic Policy Reform in Mexico: A Case Study for Developing Countries* (New York: Pergamon Press, 1981).

⁴ For example, Aldous Huxley, *Beyond the Mexique Bay* (London: Harper and Brothers, 1934), 140.

⁵ Exceptions include Luis Aboites Aguilar, *Excepciones y privilegios: Modernización tributaria y centralización en México, 1922–1972* (Mexico City: El Colegio de México, 2003); Peter Guardino, *Peasants, Politics, and the Formation of Mexico's National State: Guerrero, 1800–1857* (Stanford: Stanford University Press, 1996); Barbara A. Tannenbaum, *The Politics of Penury: Debts and taxes in Mexico, 1821–1856* (Albuquerque: University of New Mexico Press, 1986); Marcello Carmagnani, “El liberalismo, los impuestos internos y el estado federal mexicano, 1857–1911,” *Historia Mexicana* 38, no. 3 (1989), 471–96.

⁶ Margaret Levi, *Of Rule and Revenue* (Berkeley, CA: University of California Press, 1988), 1; Kenneth L. Sokoloff and Eric M. Zolt, “Inequality and the Evolution of Taxation, in *Economic Development in the Americas since 1500: Endowments and Institutions*, edited by Stanley L. Engerman and Kenneth L. Sokoloff (Cambridge, U.K.: Cambridge University Press, 2012), 168–69.

⁷ Deborah A. Brautigam, “Introduction, taxation and state building in developing countries” in *Taxation and State-Building in Developing Countries, Capacity and Consent*, edited by Deborah A. Brautigam, Odd-Helge Fjeldstad and Mick Moore, 1–33 (Cambridge, U.K.: Cambridge University Press, 2008).

⁸ Carlos Marichal and Steven Topik, “The state and economic growth in Latin America: Brazil and Mexico, nineteenth and early twentieth centuries,” in *Nation, State and the Economy in History*, edited by Alicia Teichova and Herbert Matis, 349–72 (Cambridge, U.K.: Cambridge University Press, 2009).

⁹ Alberto J. Pani, *La política hacendaria y la Revolución* (Mexico City: Cultura, 1926), 73–82; José Iturriaga de la Fuente, *La revolución hacendaria: la hacienda pública con el presidente Calles* (Mexico City: SEP, 1976); Susan M. Gauss, *Made in Mexico: Regions, Nation, and the*

State in the Rise of Mexican Industry (University Park, PA: Pennsylvania State University Press, 2010), 34–45.

¹⁰ Aboites Aguilar, *Excepciones y privilegios*, 193.

¹¹ In 1940 Mexico still had 250 different taxes, comprising 57 federal, 131 state, and 62 municipal charges. There were eighty on commerce and industry alone (Aboites Aguilar, *Excepciones y privilegios*, 191).

¹² Secretaría de Hacienda y Crédito Público, *Tercera convención nacional fiscal. Memoria 1947*, (3 vols.) (Mexico City: Secretaría de Hacienda y Crédito Público, 1947), I, 7.

¹³ Secretaría de Hacienda y Crédito Público, *Tercera convención nacional fiscal*; Aboites Aguilar, *Excepciones y privilegios*, 206–16.

¹⁴ Aboites Aguilar, *Excepciones y privilegios*, 42.

¹⁵ Pablo González Casanova, *Democracy in Mexico*, trans. by Danielle Salti (London: Oxford University Press, 1970), 24–30.

¹⁶ Anguiano Equihua, *Las Finanzas*, 367.

¹⁷ Aboites Aguilar, *Excepciones y privilegios*, 172.

¹⁸ Santilla to Avila Camacho, January 5, 1942, Archivo General de la Nación, Manuel Avila Camacho (AGN/MAC) 564.1/45.

¹⁹ Aboites Aguilar, *Excepciones y privilegios*, 186.

²⁰ Secretaria Particular del Gobernador to President Alemán, February 4, 1948, AGN/MAV-564.1/588.

²¹ Kaldor, *Reports on Taxation II*, 244.

²² Aboites Aguilar, *Excepciones y privilegios*, 217.

²³ Olga Pellicer de Brody and José Luis Reyna, *Historia de la Revolución Mexicana, 1952–1960:*

El afianzamiento de la estabilidad política (Mexico City: El Colegio de México, 1978), 157.

Even cinema owners managed to get the federal government to back down on proposed taxes.

See Paxman, chapter 13, this volume.

²⁴ Gonzalez Casanova, *Democracy in Mexico*, 139. The figure, which is without citation, closely matches Hugo G. Nutini and Barry Isaac's estimation of 60 percent (*Social Stratification in Central Mexico, 1500–2000* [Austin, TX: University of Texas Press, 2010], 131–32).

²⁵ Alan Knight "Cárdenas and Echeverría: Two 'Populist' Presidents Compared" in *Populism in Twentieth Century Mexico: The Presidencies of Lázaro Cárdenas and Luis Echeverría*, edited by María L.O. Muñoz and Amelia M. Kiddle (Tucson, University of Arizona Press, 2010), 30, fn74.

²⁶ AGN, [Dirección General de Investigaciones Políticas y Sociales \(DGIPS\)](#) 76.4, Agent PS 6 to Secretaría de Gobierno, March 18, 1940.

²⁷ Antonio Santoya, *La Mano Negra, Poder Regional y estado en México (Veracruz, 1928–1943)* (Mexico City: Consejo Nacional para la Cultura y Artes, 1995), 59.

²⁸ Antonio Covarrubias to Miguel Alemán, September 12, 1948, AGN/MAC-564.1/876.

²⁹ Kaldor, *Reports on Taxation II*, 215–17.

³⁰ Enrique Cárdenas, *La hacienda pública y la política económica, 1929–1958* (Mexico City: Fondo de Cultura Económica, 1994), 113–14.

³¹ James W. Wilkie, *The Mexican Revolution: Federal Expenditure and Social Change since 1910* (Berkeley, CA: University of California Press, 1970), 83, 85, 87.

³² Roger D. Hansen, *The Politics of Mexican Development* (Baltimore, MD: Johns Hopkins University Press, 1971), 85–86.

³³ Barry Siegel, *Inflación y desarrollo: las experiencias de México* (Mexico City: Centro de Estudios Monetarios Latinoamericanos, 1960), 179–87.

³⁴ Centro de Estudios Contables, “Es Justo Nuestro Sistema de Impuestos?” in *La economica Mexicana*, edited by Leopoldo Solís, vol. 2 (Mexico City: Fondo de Cultura Económica, 1973), 62.

³⁵ Kaldor, *Reports on Taxation II*, 217; Anguiano Equihua, *Las finanzas*, 144–205.

³⁶ Ifigenia Navarrete, “La distribución del ingreso en México, tendencias y perspectivas” in *El perfil de México en 1980* (Mexico City: Siglo XXI, 1977), 15-71, 37.

³⁷ Wilkie, *The Mexican Revolution*, 77.

³⁸ Alan Knight, “The Weight of the State in Modern Mexico” in *Studies in the Formation of the Nation-State in Latin America*, edited by James Dunkerley (London: ILAS, 2002), 216–17.

³⁹ Hansen, *The Politics*, 86.

⁴⁰ Knight “Cárdenas and Echeverría,” 30, fn74; Moises de la Peña, *Guerrero Económico* (Chilpancingo: Gobierno del Estado de Guerrero, 1949), 626.

⁴¹ *El Chapulín*, January 4, 1947.

⁴² Benjamin T. Smith, *Pistoleros and Popular Movements: The Politics of State Formation in Postrevolutionary Oaxaca* (Lincoln, NE: University of Nebraska Press, 2009), 1–2.

⁴³ Moises de la Peña argued in his economic profile of Chihuahua that the federalization of taxes on logging, mining, gasoline, matches, phosphorus, electric energy, and beer had halved annual revenue (*Chihuahua Económico* [Mexico City: s.e., 1948], 341).

⁴⁴ Daniel Newcomer, *Reconciling Modernity: Urban State Formation in 1940s Leon, Mexico* (Lincoln, NE: University of Nebraska Press, 2004), 35.

⁴⁵ Leobardo Reynoso report, March 21, 1947, AGN-MAC-564.1/134.

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⁴⁶ *El Excelsior*, July 23, 1952.

⁴⁷ See Pansters, chapter 5, this volume

⁴⁸ *Informe del Gobernador de Sonora a la legislatura local* (Hermosillo: Gobierno del Estado de Sonora, 1951).

⁴⁹ *Informe del Gobernador de Sonora a la legislatura local* (Hermosillo: Gobierno del Estado de Sonora, 1952).

⁵⁰ Luis Aboites Aguilar, "Alcabalas posporfirianas. Modernización Tributaria y Soberanía Estatal," *Historia Mexicana* (2002), LI:2, 381.

⁵¹ De la Peña, *Guerrero Económico*, 628.

⁵² *El Momento*, November 25, 1945; *La Voz de Oaxaca*, February 27, 1945.

⁵³ De la Peña, *Guerrero Económico*, 667, 659.

⁵⁴ De la Peña, *Guerrero Económico*, 650-1.

⁵⁵ Clark W. Reynolds, *The Mexican Economy: Twentieth Century Structure and Growth* (New Haven, CT: Yale University Press, 1970), 386.

⁵⁶ *Buro de Investigación Política*, March 31, 1952.

⁵⁷ Newcomer, *Reconciling Modernity*, 10; Luis Medina, *Historia de la Revolución Mexicana, periodo 1940–1952. Vol. 20, Civilismo y modernización del autoritarismo* (Mexico City: Colegio de México, 1979), 98–108.

⁵⁸ Negri Baeza to Secretaria de Gobierno, October 29, 1947, AGN/DGIPS-102/9.

⁵⁹ Ojeda to Secretaria de Gobierno, November 2, 1947, AGN, Miguel Alemán Valdés (MAV)-564.1/57.

⁶⁰ Smith, *Pistoleros*, 381–85.

⁶¹ Informe Jesús Díaz, June 17, 1948, AGN/DGIPS-102.9.

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- ⁶² Smith, *Pistoleros*, 310–24, 376–94.
- ⁶³ Ojeda to Secretaria de Gobierno, November 2, 1947, AGN/MAV-564.1/57.
- ⁶⁴ Informe Jesús Díaz, June 17, 1948, AGN/DGIPS-102.9.
- ⁶⁵ Ortega Romero to Secretaria de Gobierno, May 15, 1948, AGN/DGIPS-798.8.
- ⁶⁶ *El Chapulín*, March 27, 1952.
- ⁶⁷ Carlos Martínez Assad, *Los sentimientos de la región: Del Viejo centralismo a la nueva pluralidad* (Mexico City: INEHRM, 2001), 182–4.
- ⁶⁸ Dr. Alberto Valle to Gobernación, July 7, 1942, [AGN, Dirección General de Gobierno \(AGN/DGG\)-2.314.1\(1\)1](#).
- ⁶⁹ Informe de la Comisión del Senado, September 27, 1941, AGN/DGG-2.314.1(1)1.
- ⁷⁰ Smith, *Pistoleros*, 310–27, 376–401.
- ⁷¹ Enrique Ochoa, *Feeding Mexico: The Political Uses of Food Since 1910* (Wilmington, DE: Scholarly Resources, 2000), 71–156; Diane Davis, *Urban Leviathan: Mexico City in the Twentieth Century* (Philadelphia, PA: Temple University Press, 1994); John C. Cross, *Informal Politics, Street Vendors and the State in Mexico City* (Stanford, CA: Stanford University Press, 1998), 160–87; Manuel Perlo Cohen, “Política y vivienda en México, 1910–1952,” *Revista Mexicana de Sociología* 41, no. 3 (1979), 816–20.
- ⁷² Smith, *Pistoleros*, 335–47.
- ⁷³ González Casanova, *Democracy in Mexico*, 29.
- ⁷⁴ Informe, June 11, 1952, AGN/DGIPS-104-2-1/131/1074.
- ⁷⁵ Ralph L. Beals, “Ethnology of the Western Mixe” *University of California Publications in American Archaeology and Ethnology* 52 (1951), 36.

⁷⁶ Archivo del Municipio de Tequixtepec, Gobernación, Luis Vasquez to secretario particular del Gobernador, September 6, 1956.

⁷⁷ Paul Gillingham, "Force and Consent in Mexican Provincial Politics: Guerrero and Veracruz, 1945–1953" (PhD dissertation, Oxford University, 2005), 270–71.

⁷⁸ There is a debate to be had concerning just how willing/unwilling such labor was; for a more positive appreciation see De la Peña, chapter 12, this volume.

⁷⁹ Ramos to Governor Vasconcelos, April 4, 1947, Archivo General del Poder Ejecutivo del Estado de Oaxaca, Gobernación, 1947.

⁸⁰ Smith, *Pistoleros*, 370.

⁸¹ Luis Rodriguez to SEP, June 8, 1950, Archivo del Municipio de Tlahuitoltepec.

⁸² Nichole Sanders, "Gender, welfare, and the 'Mexican miracle': The politics of modernization in postrevolutionary Mexico, 1937–1958," (PhD dissertation, University of California, Irvine, 2003), 123–25. See also Blancarte, chapter 2, this volume.

⁸³ Guillermo de la Peña and Renee de la Torre, "Microhistoria de un barrio tapatio: Santa Teresita (1930–1980)," in *Vivir en Guadalajara, La ciudad y sus funciones*, edited by Carmen Castañeda, 119–38 (Guadalajara: Ayuntamiento de Guadalajara, 1992), 126.

⁸⁴ Smith, *Pistoleros*, 276–77.

⁸⁵ Luis de Guadalupe Martinez, *La lucha electoral del PAN en Oaxaca, Tomo I (1939–1971)* (Mexico City: n.p., 2002). For an example of church involvement in health provision in Mexico City see Larissa Lomnitz, *Networks and Marginality: Life in a Mexican Shanty Town* (New York: Academic Press, 1977), 185.

⁸⁶ Jason Dormady, "Not just a Better Mexico": Intentional Religious Community and the Mexican State, 1940–1964," PhD dissertation, University of California, Santa Barbara, 2007.

⁸⁷ See Hernández Rodríguez, chapter 4, this volume.

⁸⁸ Solís, *Economic Policy Reform*, 119–20.

⁸⁹ Juan Carlos Moreno-Brid and Jaime Ros, *Development and Growth in the Mexican Economy: A Historical Perspective* (Oxford: Oxford University press, 2009), 203–05.