exclusion of northerners, especially the Acholi. Carbone's analysis of Museveni's ever-pragmatic courtship of Western donors also resonates with, but does not engage, the insights of work such as David K. Leonard and Scott Straus's *Africa's Stalled Development: International Causes and Cures* (2003), which explores the ways in which foreign aid may create the same perverse governance incentive structures as does a state's dependence on enclave-produced export commodities (e.g., blood diamonds, oil, timber). Drawing on such works would have added to Carbone's explanation for the survival of a regime constituted on a politics of exclusion.

Unlike Beck and Carbone, Mutua lays no claim to any particular conceptual innovation in his study. His title, *Kenya's Quest for Democracy,* however, suggests the same focus on *regime*—the rules, norms, and embedded practices that structure the exercise of power and the nature of state–society relations—and on the factors that explain a regime's rise, survival, or fall. In reading Mutua, however, one often loses sight of his target (a single- or hegemonic-party system) because he moves up and down the ladder of abstraction using the terms "state," "regime," and "government" interchangeably and without distinction.

To be sure there is much to commend in this work. Mutua speaks with a kind of knowledgeability and passion that can only come from being a participant observer. He states at the outset that he arrived in Kenya to study regime transformation, but was very quickly "swept up in the maelstrom and deposited right in the vortex of the struggle for regime change" (p. 1). Perhaps the confusion regarding boundaries and relationships among state, regime, government, and even the frequently used notion of "political order," is the result of the author's closeness to the action. Not having a clearer sense, however, of the conceptual/empirical level at which the problems in Kenya lie is of considerable practical importance, given that it has remained on the International Crisis Group's early-warning Crisis Watch since December 2007, when Kenyans witnessed their worst convulsion of violence since independence.

In Mutua's defense, however, one might note what Leonardo Villalòn has to say in his contribution to his and Phillip Huxtable's *The African State at a Critical Juncture* (1998, 9): that while "there is a great deal of validity in the common analytic distinctions made by political scientists among these concepts . . . one of the more salient facts of the African context remains the difficulty—if not the impossibility—of deciphering or drawing lines between regime and state." This observation may also explain why Mutua wavers between regarding the state as determined or captured by social forces *and* regarding it as a primary causal force, in the manner of the bringing-the-state-back in literature. Whatever the explanation, his reasoning is sometimes circular. For example, he attributes the failure of democratic reform in Kenya to the weaknesses of the state, and yet argues that only through democratic constitutional reform can the state be reconstructed.

The books under review make clear that problems of concept formation remain central to advancing the study of regime change in Africa. The challenge is thrown into stark relief by Beck's book, thanks to the care with which she develops the notion of *clientelist* democracy and her broker taxonomy. This does not mean that her subtype is above interrogation. It can be questioned whether a regime should be classed as a *nondiminished* democratic subtype when it is admittedly characterized by 1) serious institutionalized political inequality (pp. 32–35), 2) the lack of the basic republican notion of the public interest (pp. 35–39), and 3) a dismissiveness of the rule of law (pp. 40–43). Yet in the end, many will find Beck's conceptualization persuasive, informed as it is by a solid critique of the narrowness and Eurocentrism of much of the democratic transitions literature.

Regardless of whether "no-party" or "clientelist" democracies are viable conceptual categories, they are well-articulated frameworks and remain distinct conceptual categories from governments and states, and they clearly offer insight into the African contexts under discussion. At the same time, the primary challenge in many parts of the world today, and especially in Africa, is less democratic regime change than it is the creation of functioning states. Clearly differentiating among these different levels of analysis—government, regime, and state—is a conceptual challenge of the first order, as these books make clear. But it is necessary in order to advance our understanding of the complex problem of regime change in contemporary Africa.

Taxation and State-Building in Developing Countries: Capacity and Consent. Edited by Deborah Bräutigam, Odd-Helge Fjeldstad, and Mick Moore. New York: Cambridge University Press, 2008. 304 p. $90.00 cloth, $32.99 paper.

Representation Through Taxation: Revenue, Politics, and Development in Postcommunist States. By Scott Gehlback. New York: Cambridge University Press, 2008. 214 p. $80.00.
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— Hilary Appel, Claremont McKenna College

Deborah Bräutigam, Odd-Helge Fjeldstad, and Mick Moore's edited volume *Taxation and State-Building in Developing Countries* examines the relationship among the tax system, state capacity, and state–society relations in developing countries. Each of the chapters explores the ways in which the state's strategies for satisfying its revenue needs impact patterns of governance and promote effective state institutions. Bräutigam introduces the volume by reviewing and synthesizing the broad political-economy literature on taxation. Demonstrating a truly impressive command of a vast literature that spans several disciplines, decades, and regions, she identifies two main political-economy theories of taxation around which the individual chapters are organized. The first set of theories posits a relationship between the development of the tax system and the emergence of a particular regime type whereas, the second set focuses on a connection between taxation and state capacity.

To summarize, the first theoretical literature argues that the rise of representative government in European states has its roots in the sovereign's or state's revenue imperative. In brief, the sovereign entered into a contractual relationship with taxpayers in order to collect revenues more effectively and more reliably, setting the terms of "the fiscal contract." Ultimately, parliaments and representative governments emerged due to the sovereign's concessions to taxpaying elites. The second chapter, by Moore, analyzes a number of factors (like the presence of war, the mobility of taxable assets, the existence of natural resources, the size and complexity of the bureaucracy, and economic modernization) that contribute to or detract from the development of a consensual fiscal contract. The subsequent country studies examine a diverse subset of conditions and strategies that foster a more or less coercive approach to taxation in the developing and postcommunist world, including the reliance on centralized versus decentralized tax collection (in China, Tanzania, Uganda, and Peru), the strength of society (in Chile), the power of interest groups (in Poland), the role of critical junctures (in Poland and Russia), and the prevalence of natural resources (in Russia and Chile).

The second theoretical literature engaged by the case studies relates to state building in developing countries. According to prevailing theories, which again draw from the European experience, a state's efforts to collect tax revenue can generate modern bureaucratic capacity more broadly. While bureaucracies were outgrowths of the sovereign's need to fund wars, they expanded over time, grew more sophisticated, and took on a variety of tasks, including fostering economic development. The volume examines whether improved bureaucratic capacity can follow from the state's need to rationally and reliably collect taxes in the developing world. Some authors examine how colonial legacies shape tax collection and the efficacy of state institutions in the postcolonial context. For example, Bräutigam's fine chapter on Mauritius shows how a strong tax administration was a legacy of British colonialism. However, the British colonial legacy was less favorable in East Africa, as Fjeldstad and Ole Therkildsen point out, where local tax collection was highly coercive. In addition, several of the authors examine the impact of natural resource taxes (salt taxes in Republican China, nitrates taxes in Chile, and sugar taxes in Mauritius) on the development of state capacity.

The book closes with a fascinating chapter by Moore and Fjeldstad that examines taxation in a globalized economy. They make the point that the strong influence of epistemic communities and the international financial institutions not only has led to very similar tax practices across the developing world, as governments repeatedly adopt best practices or optimal tax policies, but has also closed off the opportunity for governments and citizens to negotiate the "fiscal contract," thereby reducing the potential democratic dividend and state-building opportunity. Unfortunately, pressure by the International Monetary Fund and the diffusion of best practices are most pervasive in countries most in need of state building. The conclusion nicely reemphasizes the theoretical questions raised in the individual chapters and ties these questions to the constraints posed by the international environment.

The individual chapters are empirically rich, thoughtfully argued, and nicely contextualized in the broader political economy literature on taxation. This book serves as an extremely valuable introduction and overview to the main debates as they apply to the developing world. However, like most nuanced, historically rich, multicountry studies, this volume does not leave the reader with a simple takeaway message. For instance, there is no consensus on the implications of natural resource endowments or the consequences of colonialism generally (or even British colonialism specifically) for state building. Rather, the message of the volume is that the benefits of taxation for democratic governance and state building in the developing world are highly contingent upon different political, economic, and geopolitical conditions, which are elaborated in illuminating detail.

Scott Gehlbach's *Representation Through Taxation* instead provides a more streamlined generalizable theory of taxation based on his analysis of the postcommunist data and his deep knowledge of the Russian case. Gehlbach begins his analysis of the development of the Russian fiscal system with a story about the local vodka industry in Pskov, a sector that the regional government develops and protects since it is easier to tax than other sectors. This case beautifully illustrates the larger argument that he advances, namely, that post-Soviet states channeled collective resources to the most taxable sectors of the economy, rather than to the sectors that mobilized politically, used resources most efficiently, or held the greatest promise for overall economic development. The suboptimal fiscal arrangements persist because politicians became dependent on existing revenue streams and firms became dependent on government support.

Gehlbach provides an important extension to seminal works in political economy (R. Bates, *Markets and States in Tropical Africa: The Political Basis of Agricultural Policies*; 1981; M. Levi, *Of Rule and Revenue,* 1988; M. Olson, *The Logic of Collective Action: Public Goods and the Theory of Groups,* 1965) and the fiscal contract literature referenced previously by demonstrating how the particular revenue systems and the related distortions in institutional development may have less to do with the distribution of political power in society and more to do with the strategies of governments to manipulate the economy to ensure revenue streams. He contrasts the post-Soviet state's continued reliance on old revenue sources (namely, large-scale monopolistic enterprises) after the collapse of communism with the reformed approach of Eastern European states (including the Baltics), which managed to tax small businesses and individuals more effectively. Like Anuradha Joshi and Joseph Ayee's thoughtful chapter in the edited volume, Gehlbach's analysis highlights the challenges of taxing small enterprises in states with low bureaucratic capacity.

The author's analysis of the macroeconomic data and the firm-level data from the Business Environment and Enterprise Performance Survey highlights important differences in the tax systems in Eastern Europe and in the former Soviet Union (in terms of the level of taxation and the mix of revenue sources). This divergence has been widely noted in other studies, and most analyses find the higher levels of taxation in Eastern Europe (relative to the former Soviet Union) to be consistent with the universal pattern in which higher levels of development correlate with greater revenue extraction (R. Burgess and N. Stern, "Taxation and Development," *Journal of Economic Literature* 31 [no. 2, 1993]: 762–830; P. Mitra and N. Stern, "Tax Systems in Transition," World Bank Policy Research Working Paper No. 2947, 2003). Gehlbach provides further insight into the mix of revenue sources, demonstrating that the countries located farther from Western Europe and with concentrated industrial sectors were more likely to rely on old revenue sources than new sources. Certainly, both regions faced challenges with tax compliance by individuals and small firms, but the failure to collect taxes from new firms was substantially greater in the former Soviet region (minus the Baltics) than in Eastern Europe.

Gehlbach offers clear evidence that countries seeking to join the European Union oriented their tax systems more around new tax forms, especially personal income taxes. Certainly, it would be hard to overstate the importance of the European Union on tax policy in this region, given that tax harmonization was a prerequisite for European Union membership. The book's emphasis on the increased importance of the personal income tax (PIT) in Eastern Europe is counterintuitive, in that the PIT was one of the few areas *not* governed by accession negotiations—which makes his finding all the more interesting.

This book offers a masterful analysis of a vast amount of data covering virtually all postcommunist countries' experience with taxation into the 2000s. It is unfortunate that there were not additional country illustrations of the sort that introduced the book or that are found in the edited volume, for example, in Gerald M. Easter's excellent chapter analyzing Polish and Russian fiscal development. After all, Gehlbach's story of vodka taxation brilliantly demonstrates the reason that post-Soviet states began and then continued to rely heavily on large-scale enterprises for tax revenues. Indeed, the reader would have gained further insight into the different trajectories of the two postcommunist regions with further country-level or sector-specific discussion. But the book should be commended for putting forth a novel and persuasive theory of postcommunist fiscal development. It also represents a significant theoretical contribution to the general study of taxation and politics.

Legislative Voting and Accountability. By John M. Carey. New York: Cambridge University Press, 2009. 199p. $24.99.
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— Keith Dowding, *Australian National University*

John Carey opens his book by describing different models of legislative accountability. As agents, legislators need to be accountable to their principals for their actions, particularly for the way they vote in the legislatures. But who are the principals? Older accounts of representative democracy would suggest the principals are the legislators' constituents. In modern political science, accountability is thought to flow from voters through parties: hence the immediate principal of a legislator would be the party itself reified by the party leadership. In recent years, specifically in many Latin American countries where much of the empirics of this book are set, there have been attempts to shift the line of accountability towards constituents through various institutional means. Carey's book considers how we might measure the success of these strategies and evaluates the extent of their success.

Carey's empirical analysis begins with a survey of legislators that asks them the relative importance of their party and constituents when it comes to making decisions. Of course we can only place a certain amount of trust in the answers received through such surveys, but the relative emphasis placed by legislators in different Latin American countries is interesting. Clearly, direct accountability to constituents can only matter if those constituents know what their representatives are doing. In the U.S. voters can easily discern the voting records of their representatives, as they are on record and interest groups publicize them. Not so in many Latin American countries. Where records are kept they are not always published; where they are notionally available it can be extremely difficult to obtain them. In a lovely appendix to Chapter 3, Carey describes his failed attempts to get hold of records in Columbia despite being told repeatedly that the records were public. He also describes how electronic voting machines were installed in various countries yet legislators do not use them, or where they are used they do not record votes for future inspection. Low-tech monitoring by party leaders, however, ensures they have a better idea