


RESEARCH ARTICLE

# Praise the Gardeners, Dun the Hunters: Alaska Natives, Taxation, and Settler Colonialism

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## Abstract

This article explores the relationship between tax law and settler colonialism by looking at the ways in which taxes can be part of the “civilizing” process of Indigenous peoples. In 1921, the Territory of Alaska enacted a “license tax on the business of fur-farming, trapping and trading in pelts and skins of fur-bearing animals.” Since most trappers were Natives, the “fur tax” de facto targeted them. This article unpacks the sociocultural and political dimensions of the fur tax against the backdrop of Alaska’s settler colonial history. Despite what the Alaska attorney general claimed was its “strict” revenue-raising function, the tax was part of a much broader settler colonial agenda. That agenda sought to turn semi-nomadic, “uncivilized” Native hunters into spatially grounded, “civilized” farmers, gardeners, reindeer herders, or wage workers. Ultimately, I suggest, within many if not most settler colonial spaces political and sociocultural ideologies alter the initial revenue-raising function of taxes.

**Keywords:** Alaska; fur trapping; Indigenous peoples; legal history; North America; settler colonialism; taxation

In 1921, the Territory of Alaska enacted a “license tax on the business of fur-farming, trapping and trading in pelts and skins of fur-bearing animals.”<sup>1</sup> The “fur tax” was a two-tiered legal instrument. Specifically, fur-farmers and fur-buyers alike were required to “secure” an annual license.<sup>2</sup> In addition, each pelt they would “take” or “purchase” would then trigger payment of another fee—ranging from as low as \$0.05 for muskrats and weasels to \$10 for moose trophies and even

<sup>1</sup>Territory of Alaska, *Session Laws, Resolutions and Memorials* [hereafter *Alaska Session Laws*], 1921 (Juneau: Alaska Daily Empire Print, 1921), ch. 42.

<sup>2</sup>*Ibid.*, sections 1 and 2. “The license fee for each license shall be ten dollars (\$10) for the business of fur-farming, twenty-five dollars (\$25) for stationary fur-buyers, and one hundred and fifty dollars (\$150) for itinerant fur-buyers” (*ibid.*, section 1).

skyrocketing to \$100 for sea otters.<sup>3</sup> Trappers, however, were normally exempted and *only* had to pay the latter fee *when* they chose to sell their pelts to non-licensed fur-buyers.<sup>4</sup>

Alaska Attorney General John Rustgard confirmed the primary purpose of the fur tax on 17 August 1921, while responding to Game Warden Edward A. Young's inquiries about its scope and implementation. The tax, Rustgard explained, "is strictly a revenue measure."<sup>5</sup> At the time, one could very well understand why it was so. Furs had generated about \$90 million (Cole 2004: 17) since the "1867 Alaska Purchase" (see Huhndorf and Huhndorf 2011: 389), and in 1918 alone, more than \$2 million worth of the commodity left the U.S. territory.<sup>6</sup> Though negligible compared to amounts contributed by fish and minerals—the two Alaskan economic pillars—it still made sense for territorial officials to try and tap into this economic (and fiscally appealing) resource.<sup>7</sup> Besides, Rustgard remarked, the tax "should be enforced with the view of creating as little friction as possible. It is one of the laws adopted as a necessity for the purpose of escaping the creation of a machinery with which to levy a direct tax on real and personal property."<sup>8</sup> In responding to Young, the attorney general thus strived to underscore the revenue-raising nature of the tax and its ability to minimize popular discontent.

Although Rustgard added that the fur tax "applies equally to natives and to white people,"<sup>9</sup> the former, who had lived on the land since time immemorial and for whom subsistence was their "way of life" (Berger 1985: 48–72), were logically better prepared to become trappers.<sup>10</sup> In fact, the fur business had swiftly evolved to reflect this reality. "By the very nature of the business, character of country, and climate of Alaska," painter Henry Wood Elliott reported in 1875, "White men will never themselves do any sea-otter or other mainland trapping; it rests solely with the natives, and the annual yield depends entirely upon the exertions which these people may be inclined to make as a means of procuring coveted articles in the hands of the traders" (1875: 41).<sup>11</sup> Hence, the broadened scope of the tax would likely cause severe

<sup>3</sup>Ibid., section 3.

<sup>4</sup>Ibid., sections 1 and 3. Incidentally, the Territory of Alaska enacted a rudimentary fur tax in 1913 (1913 *Alaska Session Laws*, ch. 52), which it repealed in 1915 (1915 *Alaska Session Laws*, ch. 76).

<sup>5</sup>Rustgard, letter to Young, 17 Aug. 1921, *General Correspondence of Alaskan Territorial Governors, 1909–1958* [hereafter *General Correspondence*], National Archives Microfilm Publication M939, roll 88, file 61, Records of the National Archives and Records Administration, 1789–ca. 2007, Record Group 64, National Archives at College Park, College Park, MD (at: <https://catalog.archives.gov/id/257692092>).

<sup>6</sup>Alaska Governor, *Report of the Governor of Alaska to the Secretary of the Interior* [hereafter *Report of the Alaska Governor*], 1919 (Washington, D.C.: Government Printing Office), 38.

<sup>7</sup>During the same period (1867–1920), salmon generated \$410 million and gold \$319 million (Cole 2004: 17). For a detailed account of the mining and fishing industries (including canneries) circa 1921, including the difficulties they had recently encountered, see 1921 *Report of the Alaska Governor*, 22–40.

<sup>8</sup>Rustgard, letter to Young, 17 Aug. 1921.

<sup>9</sup>Ibid. Similarly, Rustgard stated, "Natives engaged in buying furs from other natives and shipping to dealers in the states must take out a license and otherwise comply with the law" (ibid.).

<sup>10</sup>As Case and Voluck explain, subsistence activities ("hunting, fishing, or gathering") are not only carried out for necessary "sustenance" but also because they "are intricately woven into the fabric of ... [Natives'] social, psychological, and religious life," and encapsulate "ideas of cultural or social values" (2012: 266–67).

<sup>11</sup>Elliott, Stuart Banner notes, "was sent to Alaska in 1872 as a special agent of the Treasury Department to gather information about the territory's natural resources" (2007: 299).

economic harm to Native trappers,<sup>12</sup> who in 1921 still dominated the industry.<sup>13</sup> Nevertheless, and mere fiscal pressure aside, could other, more damaging effects have existed?

This article proposes to push back against Rustgard's contention that the tax was just a means to raise revenue. Indeed, it was part of a broader settler colonial agenda that intensified in 1912 when Alaska became a U.S. territory.<sup>14</sup> Federal and territorial officials, teachers, missionaries, and other key stakeholders sought to assimilate Alaska Natives, mainly through schooling and religion (Getches 1977; Zahnd 2022; Dinero 2016; Mitchell 2003; Haycox 2002). Their common goal was to manufacture "civilized"<sup>15</sup> subalterns that could eventually join mainstream society as second-class citizens—legally, socioculturally, and economically (e.g., Schwaiger 2011; Mitchell 2003).<sup>16</sup> Within this ecology of colonial techniques, the fur tax was most entangled with the successive 1902 and 1908 game laws that sought to monitor and control hunting practices. But the tax also belonged to a much more ambitious plan. Indeed, the young polity and the federal government wished to teach semi-nomadic<sup>17</sup> Native hunters *how* to become spatially grounded capitalist gardeners, reindeer herders, or wage

<sup>12</sup>The second tier of the tax, different for each species, was indeed substantial—that is, if trappers could not (or refused to) sell their pelts to licensed buyers. In 1925–1926, for example, wolf, beaver, silver fox and black bear furs had an average value of \$12.00, \$22.50, \$100.00, and \$4.00, respectively (*1929 Report of the Alaska Governor*, 61; note that these figures were the earliest I could find, and pelts likely had different values in 1921). Assuming these figures were similar in 1921, a trapper who could not (or refused to) sell these furs to a licensed buyer then would have had to pay a tax of \$0.10, \$0.50, \$3.50, and \$1.00, respectively (see *1921 Alaska Session Laws*, ch. 42, section 3). While the amount of the tax reflected the popularity, rarity, and overall quality of each pelt, it was by no means set in proportion to its value. Accordingly, whereas the second tier of the tax represented 3.5 percent of the price of a silver fox fur, a trapper would owe the Territory of Alaska 25 percent of the price of a brown bear fur. Nevertheless, Rustgard insisted that "the amount of this tax is based upon the character of the pelts and to that extent based upon the value and amount of the transaction" (John Rustgard, Brief for Defendant in Error, Northern Commercial Company of Alaska v. Territory of Alaska, U.S. Court of Appeals, Ninth Circuit, no. 3959). Finally, it should be added that it is no easy task to accurately estimate Native trappers' average income circa 1921 (and, consequently, the tax's true socioeconomic weight).

<sup>13</sup>Specifically, about 90 percent of male trappers were Natives while almost all female trappers were Natives; my own calculations, based on: United States Bureau of the Census, *1920 Census: Volume IV, Population, Occupations*, Chapter VIII, Occupation Statistics for Alaska, Hawaii, and Porto Rico (Washington, D.C.: Government Printing Office, 1923), 1266–67.

<sup>14</sup>Territorial Organic Act of 1912, U.S. Statutes at Large, vol. 37, pp. 512–18, 24 Aug. 1912.

<sup>15</sup>Unlike blood quantum, one's "civilized" or "uncivilized" status, and the fact that one could "lead a civilized life," were widespread concepts in Alaska (Case and Voluck 2012: 63–65). This article uses "civilized," "uncivilized," and "civilizing" as terms with broad meaning and origin (and uses quotation marks to indicate their historical use). For a definition of "civilized" circa 1891, see Knapp 1891: 338.

<sup>16</sup>Until the enactment of the Indian Citizenship Act in 1924 (U.S. Statutes at Large, vol. 43, p. 253, 2 June 1924), very few Alaska Natives were or could become U.S. citizens (see Zahnd 2022).

<sup>17</sup>In this article, I use the widespread term "semi-nomadic" (e.g., Dinero 2003) to highlight the fact that mobility tended to characterize trapping (and subsistence) activities—especially in Interior Alaska (Dinero 2005; 2016). While the term entails generalization and oversimplification, since Alaska Natives comprise very different peoples and ways of life, it nonetheless remains helpful in studying the effects of the fur tax and federal/territorial policies, which all sought to curb mobility. See Otso Kortekangas (2020: 511), who offers an analysis of "the various degrees between the category 'sedentary settler' on the one hand, and 'nomadic Sámi' on the other," during the early nineteenth century.

workers.<sup>18</sup> “[H]unting and gathering,” Bathsheba Demuth points out, “had to give way to an agricultural or industrial existence if Alaska were to be American” (2019b: 147).

The goal, then, was to “civilize” hunter-gatherers.<sup>19</sup> To be sure, there was little, if any, attempt to conceal this assimilationist endeavor. As Alaska became U.S. land, it was already widely understood that, “If uncorrupted by ardent spirits, not outraged by ill usage, nor confounded by those sources of Indian wars which we call treaties, of which this government has negotiated between 400 or 500 with the tribes within its limits, the natives of Alaska will become civilized, prosperous, and useful in agriculture, commerce, and the fisheries.”<sup>20</sup> In a similar vein, Matthew Hannah (1993) has demonstrated how the U.S. government deployed an analogous policy toward the Oglala Lakota, enforcing “spatial fixation” to facilitate assimilation (mainly through agriculture) and using Foucauldian “disciplinary” powers (see also Biolsi 1992; 1995).<sup>21</sup> The seemingly neutral nature of the tax fades away once one takes a closer look at hunting, agrarian, and pastoral policies. Therefore, repositioning the fur tax within a larger frame of inquiry and analysis makes it easier to look at official discourse—such as Rustgard’s foregoing contentions—*anew*.

What follows is a sociolegal vignette of Alaska’s settler colonial history. Specifically, I interrogate how the Territory of Alaska—alongside the federal government—deployed several forms of power, including the fur tax, to manufacture Native subjects to its liking. What makes Alaska an ideal case study is that ice, undoubtedly one of its best-known characteristics, constitutes the natural nemesis of colonization. Ice, Jen Rose Smith posits, simultaneously impeded agricultural practices (and, in the process, settlement) and exacerbated the racialization of Alaska Natives, who were *de facto* prone to mobility—a process she calls “temperate-normativity” (2021). By and large, Alaska’s geography, climate, sheer size, and remoteness dictated how it was colonized by the United States. Hence, Smith notes, Alaska’s climate and icy topography fueled more racism toward Alaska Natives. Because ice was the antithesis of agriculture and settlement, it created a space wherein Western civilization was doomed to crumble (*ibid.*). Those who lived within such a space, she posits, were deemed to be “racially inferior” and “of pathological *transit*,” precisely because meager agrarian potential necessarily entailed constant movement (*ibid.*: 163). “Temperate-normativity” offers a much-needed framework for exploring a wide range of interconnected colonial techniques that lacked their natural habitat, including the fur tax.

<sup>18</sup>Many Natives, for examples, worked in salmon fisheries and canneries (Purvis 2021; Arnold 2004; 2008; Pegues 2021). While the question of Native labor in territorial industries is important, it will not be discussed in this article.

<sup>19</sup>Although federal and territorial officials, as well as other stakeholders, used a wide range of means to “civilize” Alaska Natives (including schooling, property rights, and religion), this article will mainly focus on hunting, gardening, and reindeer herding policies to highlight their tight interconnectedness.

<sup>20</sup>Mr. Banks, Committee on Foreign Affairs, “Report on the Treaty with Russia (to accompany bill H.R. no. 1096),” report 37, 4th Congress, 2d session (1868), pp. 12–13 (cited in Demuth 2016: 53).

<sup>21</sup>See also James Scott’s assertion that “Efforts to permanently settle these mobile people (sedentarization) [e.g., hunter-gatherers] seems to be a perennial state project—perennial, in part, because it so seldom succeeded.” And in doing so, he explains, “The more I examined these efforts at sedentarization, the more I came to see them as a state’s attempt to make a society legible, to arrange the population in ways that simplified the classic state functions of taxation, conscription, and prevention of rebellion” (1998: 1; see also Scott 2009).

I highlight the broader effects of the fur tax by taking a bird's-eye view, thereby offering a methodology for the reappraisal of (settler) colonial taxation. In doing so, I analyze how a preexisting “civilizing” landscape reshaped the initial revenue-raising function of the tax, turning it into a discrete yet powerful colonizing instrument. The article draws on the work of scholars who have unpacked the sociocultural and political dimensions of the taxation of Indigenous peoples in Canada and the United States (Levitt 2018; Simpson 2008; 2014; Willmott 2020; 2022; Pasternak 2016; Eaglewoman 2007; Tillotson 2017; Zahnd 2022). There, the “logic of elimination”—the blunt replacement of Natives by newcomers (Wolfe 2006)—empowered tax laws and policies with the ability to make and break one's sociopolitical belonging (Zahnd 2022). Indeed, taxation routinely played an extra-fiscal role in colonial (and postcolonial) locales. “In these contexts,” Miranda Sheild Johansson observes, “paying tax does not confer citizenship, mark inclusion, or signal a state-citizen endeavour to bring about an agreed upon collective world. In fact, the opposite is often closer to the truth” (2023[2020]: 4).

Furthermore, the article seeks to join and add further nuance to the rich interdisciplinary historiography on the significance of colonial tax laws and policies (Rabushka 2010; Woker 2020; Likhovski 2017; Sheild Johansson 2018; Bhambra and McClure 2022). In colonial Africa, for example, officials often stressed the revenue-raising purpose of taxes, just as Rustgard did with the fur tax (Forstater 2005: 60; Tarus 2004: 61; Redding 2006: 24). Yet, tax policies were also imbued with colonizing agendas. The hut and poll taxes lay on skewed sociocultural assumptions about African society (Redding 2006). But they, too, sought to “civilize” the colonized population while ushering in capitalism and its cash economy through strict and unforgiving tax liability (ibid.; Forstater 2005: 58–61). As taxpayers, native Africans would subsequently have to change their agrarian practices from subsistence to cash crops (ibid.). Otherwise, they would have to turn to wage labor (ibid.; Latif 2022: 242–45). Similar undertakings happened elsewhere. Circa 1921, in the then British-ruled Solomon Islands, the head tax, too, was tasked with raising revenue and compelling native taxpayers to embrace wage labor and its cash economy (Akin 2013: 44–45). And around the turn of the twentieth century, the Dutch colonial government based in Indonesia widely conceived of taxes as “disciplinary tools and transformative devices” (Manse 2021: 526).

Unlike the preceding examples, territorial officials did not use the fur tax to try and “civilize” Alaska Natives outright nor compel them to abandon their subsistence way of life. Instead, the work of the tax was much more indirect; its design and intended implementation reflected the ideological input other policies had set in motion. Hence, the fur tax was a *catalyst* in the “civilizing” process, not a driving force. That being said, one should not dismiss the tax's sociocultural impact on those from whom it was raising revenue.

### Looking beyond the Tax: Hunting Policies in Alaska

When the territory enacted the fur tax on 5 May 1921, the federal government had been regulating hunting for almost two decades, usually to the dismay of most territorial officials. Among them was Alaska Governor John Franklin Alexander Strong. In his 1915 report to the Secretary of the Interior, Strong could not restrain his animosity toward federal oversight, which, he was convinced, had failed to accurately capture the complex and particular profile of the Alaskan wildlife. “There are many

peculiarities in the Alaska game law which render it unsuited in many respects to local and climatic conditions in the different geographical divisions of the Territory,” the governor lamented.<sup>22</sup> The epistemological disconnect between distant federal officials and their locally embedded territorial counterparts was particularly salient when regulating hunting activities throughout the young U.S. territory. Strong, who was well aware that “Alaska is the last great game country in the United States,” advocated for greater local control.<sup>23</sup> “It is earnestly recommended that the game law be revised so as to eliminate its present objectionable features, and that such amendments be added as will render it more flexible and workable, or, what would be still more preferable, vest the control of the game animals in the Territorial legislature, where, it seems to me, it manifestly belongs.”<sup>24</sup> Strong would reiterate his recommendation the following year and again in 1918 (Brooks 1965: 4–5).

### *The 1902 Alaska Game Law*

John Lacey, an Iowan (and Republican) congressman and member of the conservationist Boone and Crockett Club (Demuth 2019b: 94–95; 2016: 60–61; Mitchell 2003: 205), introduced the Alaska Game Act in 1902 (Mitchell 2003: 205). Lacey’s goal, which embraced the ethos of the Club (see, e.g., *ibid.*), consisted in letting game animals and birds “be killed for sport primarily, for food secondarily, but for profit never” (Demuth 2019a: 492).<sup>25</sup> Accordingly, the law established a comprehensive and very restrictive set of regulations to curb the commodification of several species, including caribou, sheep, bears, walruses, and ducks.<sup>26</sup> Killing any listed animal outside specific open game seasons, which ranged from one to three months,<sup>27</sup> could hold serious consequences. Perpetrators committed a misdemeanor and faced a fine and prison sentence.<sup>28</sup> They also had to surrender their game and could even lose their equipment.<sup>29</sup> The law restricted how the game could be hunted and provided specific numbers of animals that could be killed during one season.<sup>30</sup> More importantly, it “prohibited the sale of ‘hides, skins, or heads of any game animals or game birds.’ And it prohibited the sale of game meat ‘during the time when the killing of said animals or birds is prohibited’” (Mitchell 2003: 206).<sup>31</sup>

Fortunately, Alaska Natives could escape the law’s central mandate. The U.S. government had granted them the right to “kil[l] ... any game animal or bird for food or clothing” so long as no sale ensued during closed seasons.<sup>32</sup> At first glance,

<sup>22</sup>1915 *Report of the Alaska Governor*, 40.

<sup>23</sup>*Ibid.*, 41.

<sup>24</sup>*Ibid.*

<sup>25</sup>For an overview of the Club’s history and Lacey’s biography, see <https://www.boone-crockett.org/>. See also Ken Ross (2006: 116–34), who depicts and discusses the Club’s impact in Alaska (reference cited in Demuth 2016: 60 n352).

<sup>26</sup>1902 Alaska Game Law, U.S. Statutes at Large, vol. 32, 7 June 1902, pp. 327–28.

<sup>27</sup>*Ibid.*, section 2.

<sup>28</sup>*Ibid.*, section 6.

<sup>29</sup>*Ibid.*

<sup>30</sup>*Ibid.*, section 3.

<sup>31</sup>See *ibid.*, section 4. Moreover, section 5 mandated that killed animals and/or birds were never to leave Alaskan soil.

<sup>32</sup>*Ibid.*, section 1 (shipping was also prohibited). Besides, Alaska Natives were still required to respect the law’s remaining provisions.

it seemed the law's drafters had upheld subsistence, thereby recognizing its economic and cultural significance. And yet, the law severely restricted the conditions under which Alaska Natives could hunt and reconcile their way of life with the realities of capitalism. The inability to sell meat or pelts entailed no cash income, which barred hunters and their families from acquiring what was needed to keep hunting (Demuth 2019b: 96; Mitchell 2003: 206). In short, Congress had refused to acknowledge and alleviate what settler colonialism had done to Alaska (Demuth 2019b; Mitchell 2003).

The game law was not just enacted to indulge conservationists, who viewed Alaska as a laboratory where they would make amends for past ecological mistakes on the Western frontier (Demuth 2019a: 492–93). The legal instrument also reflected their profound disgust at Native hunters who, they feared, could not restrain themselves from overhunting. In Alaska, the sentiment was widely shared among non-Natives, and testimonies had sprouted throughout the territory (Mitchell 2003: 205–6; Sherwood 2008: 108–12). The situation kept escalating and sometimes even led to blatantly biased trials. Circa 1921, for instance, a white jury found a Tlingit man guilty of selling meat from his boat without proof (Sherwood 2008: 106).

Two years later, an anonymous non-Native Alaskan resident complained, “The game laws of Alaska are being violated every day.” This resident, who was concerned about the declining moose population, unequivocally blamed Natives and their right to hunt during closed seasons. Moreover, he believed he knew why moose were a prime target. “The natives are too lazy to cure salmon for home consumption and for dog food, although our streams abound with salmon. It is so much easier to get moose meat.” “Therefore,” he reasoned, “the natives kill, paying little, if any, attention to whether it is closed or open season.”<sup>33</sup> Eventually, however, the game law managed to do its job; in the process, it severely impacted the well-being of many Natives (Mitchell 2003: 207).<sup>34</sup>

### *The 1908 Alaska Game Law*

In 1908, when Congress decided that the game law needed an overhaul, the provisions that concerned Natives were left untouched (Sherwood 2008: 106).<sup>35</sup> Instead, the 1908 Alaska Game Act<sup>36</sup> permitted the Alaska Governor to appoint game wardens and register guides,<sup>37</sup> whom nonresidents henceforth had to hire if they wished to hunt in Alaska (Brooks 1965: 3).<sup>38</sup> More importantly, the secretary of agriculture was hereby “authorized to adopt regulations to impose even greater restriction [upon Alaska Natives]” (Mitchell 2003: 208). A year before enacting the

<sup>33</sup>Hearings Before the Committee on Agriculture, House of Representatives, Sixty-Eight Congress, First Session on H.R. 5949, “A Bill to Establish an Alaska Game Commission, to Protect Game Animals, Land Fur-bearing Animals, and Birds in Alaska, and for Other Purposes,” 29 Mar. 1924, p. 13.

<sup>34</sup>Meanwhile, several attempts to amend the law and free Alaska Natives from its constraints failed (Mitchell 2003: 208).

<sup>35</sup>Moreover, in 1918 Governor Riggs reminded, “Fur-bearing animals are under the jurisdiction of the Department of Commerce, while game animals are controlled by the Department of Agriculture” (1918 *Report of the Alaska Governor*, 60).

<sup>36</sup>1908 Alaska Game Law, U.S. Statutes at Large, vol. 35, 11 May 1908, pp. 102–5.

<sup>37</sup>*Ibid.*, section 5.

<sup>38</sup>*Ibid.* (though only in the Kenai Peninsula). Nonresidents still needed a “hunting license” to hunt in Alaska (*ibid.*).



Alaska State Library - Historical Collections

**Image 1.** Native hunter, circa 1903. Source: Alaska State Library, Historical Collections, Carolyn Burg Photograph Collection, circa 1903, ASL-P357-24.

fur tax, the secretary was given full “authority to regulate the taking of fur-bearing animals” (ibid.: 210). Eventually, authority was passed on to Chief Warden Ernest Walker, who was tasked with running the Alaskan branch of the Bureau of Biological Survey (ibid.). Walker and others would unmercifully strive to impact Alaska Natives’ trapping activities. They did so by banning the use of firearms to hunt several species, changing the dates of open seasons for foxes within the northwest portion of the territory, and prohibiting beaver hunting (ibid.: 210–13). Each restriction was a direct attack on Alaska Natives’ socioeconomic wellbeing and cultural identity (ibid.). Each time, non-Natives and Natives themselves voiced their disgruntlement (ibid.). But Natives sometimes had unexpected allies. In his 1918 report to the Department of Agriculture on the Alaska Game Law, Alaska Governor Thomas Riggs contended, “An extremely difficult problem is faced in the question of how far natives shall be allowed the use of game in and out of season.”<sup>39</sup> “With the Government doing almost nothing for the support of the Alaskan native,”

<sup>39</sup>Alaska Governor, United States Department of Agriculture, Bureau of Biological Survey, *Annual Report of the Governor of Alaska on the Alaska Game Law, 1918* (Washington, D.C.: Government Printing Office, 1919), 10.



he reasoned, “if the privilege of obtaining food is taken from him his plight will be pitiful.”<sup>40</sup>

Hunting and fishing regulations unambiguously encapsulated an assimilationist policy that sought to slowly but firmly invite Alaska Natives to pursue “civilized” occupations. While subsistence could still be carried out, it would henceforth be curtailed by a legal frame that left little room for Natives to use hunting and fishing activities as substantial sources of revenue. The successive game laws had exacerbated the disconnect between subsistence and capitalism, forcing “uncivilized” Native hunters to either break the law or look for other “civilized” economic pursuits that would take them away from the land.

### Agriculture and Alaska: The Quest for Civilization

While trapping and hunting were among the most conspicuous economic endeavors that had been carried out since 1867, alongside canneries, fisheries, and the mining industry, another instrument of Western settler colonialism had been quietly but surely gaining strength. Many wished to replicate what had been done across the lower forty-eight, especially in the West, where farmers and cattle ranchers conquered the frontier (see, e.g., Cronon 1991; Ogle 2013; Rifkin 1992; Worster 2004). This spatial, economic, and sociocultural process, which turned the land into a privately owned commodity, could be deployed through a subtle combination of biological, technological, financial, and legal instruments (see *ibid.*; and also, e.g., Kloppenburg 2005; Pollan 2006; see generally Diamond 1997; Scott 2017). Notably, “techniques of law and land survey,” Meredith Alberta Palmer (2020: 795) argues, were pivotal in creating a “settler colonial landscape” (*ibid.*), thereby ushering in agriculture and, in the process, the combined annihilation of Native spaces and assimilation of Native American societies (see generally Cronon 1983).

The desire to develop agriculture in Alaska began almost as soon as the U.S. purchase was finalized (Shortridge 1977). But the territory had to be better known (and its potential better assessed) before federal officials could deploy any policy. After all, Alaska was nothing like any other U.S. space at the time. Its range of climates and topographical features were strong indicators of a long and treacherous agrarian settlement. And so were its immensity and remoteness from the lower forty-eight. Be that as it may, early reports were generally hopeful and confident that agriculture would have a promising fate if adequately fine-tuned to address Alaska’s uniqueness (see Miller 1975; Shortridge 1977). And while they generally stressed how difficult it would be to turn Alaska into a full-fledged agrarian economy, they consistently praised its potential to support an ever-growing, non-Native population (Banner 2007: 304; Miller 1975: 17–18; Shortridge 1977). The reality, however, would quickly cloud the grandest ambitions. After almost two decades of U.S. ownership, Alaska Governor Swineford expressed what had been on the mind of many. “Still,” he admitted, “I do not assume that Alaska, however fertile her soil, will ever take rank as an agricultural district in the light of a production more than sufficient to a supply of breadstuffs for a large population within her own borders.”<sup>41</sup>

<sup>40</sup>*Ibid.*, 11. But Riggs also shared the concerns of many non-Natives. “And yet,” he recommended, “some steps must be taken to curb his unthinking killing of game of both sexes, and in all seasons” (*ibid.*).

<sup>41</sup>1886 *Report of the Alaska Governor*, 12.

Yet, the governor did not lose faith in his U.S. district,<sup>42</sup> and he added, “But I do assert, and confidently appeal to the future for verification that just so fast as her other great natural resources attract population, her agricultural and horticultural capabilities will come to be recognized and made to yield an abundant food supply for all who come, even to the million.”<sup>43</sup>

While some agricultural potential was undeniable, Alaska still needed to overcome logistical hurdles. To that end, several experiment stations were established (Miller 1975: 18–20), with the overarching purpose of shedding further light on what could and could not be done, what was still needed, what kinds of crops could be grown, and finally, to better identify which agrarian pursuits would be worth promoting and carrying out. And to accelerate colonization via agriculture, settlers could purchase homesteads from 1891 onward (Banner 2007: 304). However, if aspiring farmers finally had the legal means to develop the soil they had claimed theirs, federal officials quickly realized they would struggle to implement such a policy. First and foremost, laying title over unsurveyed and not easily accessible lands was costly enough to deter those looking for financial opportunities (Miller 1975: 20). Moreover, preparing the land for cultivation turned out to be a lengthy and tenuous process (ibid.: 20–21). Finally, remoteness and the lack of reliable transportation also hampered agrarian development (Shortridge 1978; see also Miller 1975), which was doomed to remain physically close to local—and demographically constrained—mining centers and booming coastal areas (Miller 1975: 22–25). The construction of the Alaska Railroad, approved in 1914 and completed nine years later (ibid.: 24–26; see also Shortridge 1978), spurred the settlement of more favorable agrarian spaces in the heart of Interior Alaska, in the Tanana and Matanuska valleys (Miller 1975: 24–33; see also Shortridge 1978). In 1920, one could count 364 farms, but on average each provided only 15.8 acres of cultivated land (Miller 1975: 26). Just two of these farms belonged to Alaska Natives (ibid.: 30).

## Assimilating Alaska Natives through Farming, Gardening, and Reindeer Herding Policies

### *The Failure of Farming Policies*

The almost total absence of Native-owned farms was hardly surprising, mainly because Alaska Natives were not interested in embracing the profession. For many, farming was just not what they had been used to doing, nor what they henceforth wished to do. No wonder, then, that the first waves of explorers emphasized a lack of agricultural pursuits (Banner 2007: 288–89).<sup>44</sup>

Another reason helps explain the staggeringly low number of Native-owned farms. Because homesteading required U.S. citizenship (ibid.: 304), most Alaska Natives, who were not citizens, could not own land that way. Nevertheless, a lengthy, complex, and uncompromisingly ethnocentric process granted citizenship to those found to be “civilized” and willing to assimilate (Zahnd 2022).<sup>45</sup> A number of

<sup>42</sup>Alaska was a U.S. district from 1884 to 1912; it was a U.S. territory from 1912 to 1959 (Naske and Slotnick 2014).

<sup>43</sup>1886 *Report of the Alaska Governor*, 12.

<sup>44</sup>Besides, many areas, covered in ice and snow most of the year, were unsuited for agriculture (see generally Smith 2021).

<sup>45</sup>1915 *Alaska Session Laws*, ch. 24.

Alaska Natives living in the southeast chose that option (see Alaska Native Brotherhood 1995; Drucker 1958; Metcalfe 2014; Mitchell 2003). These Natives, many of whom were Tlingit, viewed U.S. citizenship (alongside assimilation) as a means to obtain civil rights, gain political and economic clout, and secure a better existence than the one they would have had with aboriginal rights (*ibid.*).<sup>46</sup>

But those who were not U.S. citizens could still own land. In 1906, Congress transplanted the allotment policy to Alaska.<sup>47</sup> Although the policy still aimed to turn Alaska Natives into “civilized” farmers and acquaint them with private property (Naske and Slotnick 2014: 144–45), allotments also cemented property rights which, thus far, had failed to fully protect Native homelands from settler colonialism (Case and Voluck 2012: 117–19).<sup>48</sup> Still, agriculture, and its potential to “civilize” Alaska Natives, was on the mind of the House Committee on Public Lands (*ibid.*: 118).<sup>49</sup> Just as it had been the case within the lower forty-eight (Iverson 2013: 573), federal officials considered agriculture a viable and effective way to “civilize” Alaska Natives (Loring and Gerlach 2010: 190). Nevertheless, taming Alaska to help agrarian policies unfold had been an excruciating task. “Only eighty allotments, and most of these in southeastern Alaska, were issued under the act between 1906 and 1960,” Naske and Slotnick point out (2014: 145). If agriculture could not become the acculturating instrument of settler colonialism, federal officials, teachers, and missionaries swiftly decided to field test a policy they hoped could yield similar results. This compromise was gardening.

### *The Relative Success of Gardening Policies*

Scale was the most apparent difference between gardens and farms. More modest in size and purpose, gardening policies could also be implemented in the most remote settlements. Besides, gardens were better suited to Alaska’s size, topography, variety of climates, and small and scattered population. In 1916, at the height of World War I, Alaska Governor John Franklin Alexander Strong discussed the situation and the policy at length. First noting the depleting population of fur-bearing animals, the plunging prices of pelts, the soaring cost of imported food, and the general “scarcity of fish,”<sup>50</sup> Strong then explained:

To combat the above conditions, the United States Bureau of Education, through the agency of its teachers in Alaska, issued instructions urging the natives to live as much as possible independently of food supplies and

<sup>46</sup>It is worth noting, however, that this political and legal barrier would disappear in 1924 with the enactment of the Indian Citizenship Act (see Zahnd 2022).

<sup>47</sup>Alaska Native Allotment Act, United States Statutes at Large, vol. 34, 17 May 1906, p. 197. See the General Allotment Act, United States Statutes at Large, vol. 24, 8 Feb. 1887, pp. 388–91. The act embodied the United States’ desire to implement assimilation; for an overview, see Banner 2005: 257–90.

<sup>48</sup>Alaska Natives only had limited property rights. The 1884 Alaska Organic Act stated that “the Indians or other persons in said district shall not be disturbed in the possession of any lands actually in their use or occupation or now claimed by them” (U.S. Statutes at Large, vol. 23, 17 May 1884, pp. 24–28). These rights, Stuart Banner has documented, were routinely ignored (2007: 307–14).

<sup>49</sup>On the government’s attempt to “curtail ... [Alaska Natives’] semi-nomadic lifestyles” via the introduction of individual property rights, see Iverson 2013: 574–75.

<sup>50</sup>1917 Report of the Alaska Governor, 12.

manufactured articles which have to be brought from the outside, and to conserve the native products not only for their own salvation but for the assistance they thereby render the country in the war in which it is engaged. To this end the native, as a farmer, is gradually becoming a factor in the development of the Territory. Through its schools in Alaska, the Bureau of Education is attempting to teach the natives the advantages of having their own gardens in which to raise foodstuffs, not only for their own use, but for the use of miners and others in their vicinity.... It has been difficult in the past to impress upon the natives the advisability of remaining with their gardens until the crops are assured. They have to combat their natural tendency to leave their homes in order to go fishing. While it is necessary for them to obtain fish as well as vegetables, the two can be combined if handled intelligently.<sup>51</sup>

Strong conceived of gardening as a confusing entanglement of seemingly antagonistic policies. Gardens were, most importantly, meant to protect Natives from inevitable starvation. Farming, through gardening, would “save” Alaska Natives—literally, but also figuratively. Indeed, Strong believed gardens would also teach Alaska Natives how to rise above nature and reshape a human-nonhuman relationship settler colonialism had been gradually attacking. Lastly, Native gardeners would help colonization thrive. Whatever gardens would produce, therefore, ought to pave the way for settlement and capitalist pursuits. To Strong, the policy would feed Alaska Natives while enabling their assimilation. That is, gardens would assimilate Natives by subsuming them into the overall settler colonial project of the young U.S. territory. They would do so by rendering their existence and purpose not as citizens of a new polity but as mere food producers (see, generally, Naske and Slotnick 2014; Haycox 2002).

The governor also expressed his disbelief in the effectiveness of allotments, which in the lower forty-eight had been the driving force behind the government’s efforts to quell Native Americans’ cultural identity and way of life:

Under the present laws it is possible for natives to acquire allotments of lands in Alaska. To date their usefulness has been rather doubtful. The allotments as now made are really too small for hunting purposes and too large for farms. The native has not yet reached the stage where he can handle intelligently a 160-acre farm, even if he were in a position to clear it and put it under cultivation. Up to the present it has only been possible for him to handle a good-sized garden. After he has learned the lesson well and the advantages of the latter, he will then be in a position to undertake the cultivation of a five-acre farm.<sup>52</sup>

Strong merely echoed what others had said earlier. In 1902, Charles Christian Georgeson, then Special Agent in charge of the U.S. Agricultural Experiment Stations,<sup>53</sup> published his “Annual Report of the Alaska Agricultural Experiment

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<sup>51</sup>Ibid.

<sup>52</sup>Ibid.

<sup>53</sup>See “Charles Christian Georgeson: Father of Alaskan Agriculture,” *Alaskan History Magazine* 2, 4 (July–Aug. 2020): 30–35.



**Image 2.** School garden in Stevens Village, circa 1910. Source: University of Alaska Fairbanks, Elmer E. Rasmuson Library, Alaska and Polar Regions Collections, Rivenburg, Lawyer and Cora Photograph Album, 1910–1914, UAF-1994-70-49.

Stations.”<sup>54</sup> To advocate for Native gardening, Georgeson enclosed a letter from Unalaklik. “The following letter from an Eskimo, a native of Unalaklik, is of special interest, not only because his report shows him to have been a successful gardener, but more particularly because he is proof that the natives of Alaska are susceptible of civilization,” he contended.<sup>55</sup> Several decades later, Rustgard himself, who was then retired,<sup>56</sup> published a book entitled *The Problem of Poverty* (1935), in which he unambiguously expressed his distaste for subsistence. “The real difficulty encountering in any effort to civilize the aborigines in the various countries is their inability to think and plan for the future,” he first lamented (*ibid.*: 19). “They are,” he added, “very much like beasts of prey, which eat their fill when they have made a killing and then go hungry until they have made another catch” (*ibid.*: 19–20). Rustgard then turned to the case he knew best, that of Alaska Natives: “The natives of Alaska are considerably farther advanced in civilized thinking than the aborigines throughout most of the rest of America, but they have persistently continued to resist every effort to get them to till the soil, for the very reason that they insist upon enjoying the fruit of their labor as soon as it is earned, being unwilling to sacrifice their present comfort for any future boon” (*ibid.*: 20). But the former attorney general was not done. “So insistent are they upon immediate enjoyment of

<sup>54</sup>Charles Christian Georgeson, *Annual Report of the Alaska Agricultural Experiment Stations for 1902* (Washington, D.C.: U.S. Department of Agriculture, Office of Experiment Stations, 1902).

<sup>55</sup>*Ibid.*, 272.

<sup>56</sup>Obituaries, 1950, “John Rustgard, 86, Lawyer, Scholar: One-Time Attorney General of Alaska Who Wrote Books on Sociology Is Dead,” *New York Times*, 14 Feb. 1950: 25.

the earnings of their labor,” he continued, “that they refuse to cut wood for the schools maintained for their benefit by the United States Government, because it has required about three months after the work was completed to get the pay warrant from Washington” (ibid.). “So strongly is this trait ingrained in the Indian character that no amount of education had been able to shake it perceptibly, much less uproot it,” Rustgard reasoned (ibid.: 21).

In light of the preceding statements, it is only logical that gardening was widely conceived as a powerful and promising acculturating device, since gardens offered a smoother introduction to full-time agrarian pursuits. Many Natives had been growing native and non-native crops since the early 1900s, generally under the guidance and oversight of the Bureau of Indian Affairs and federal officials (Loring and Gerlach 2010). Conversely, others had been gardening long before the United States purchased Alaska (ibid.: 186). But gardens would never eradicate nor even compete with subsistence activities. Instead, as Loring and Gerlach explain, gardens “were effectively used to fill an important niche in local foodways, contributing an additional measure of economic diversity and therefore resilience to these communities” (ibid.: 184).

### *The Effectiveness of Reindeer Herding Policies*

Gardens were not the sole policy that sought to curb foraging. In 1891, the United States launched a program that would eventually attempt to turn the Iñupiat into full-time pastoralists (see, e.g., Stern et al. 1980; Case and Voluck 2012: 212–15; Emanuel 2002: 52–54). That year, however, federal officials first sent sixteen Siberian reindeer to two Aleutian islands (Stern et al. 1980: 15). The following year, Port Clarence, located on the edge of the Seward Peninsula, received 171 animals (ibid.). From then on, numbers would keep increasing, eventually leading to the advent of a thriving community of Iñupiat reindeer herders (see ibid.). In 1914, for instance, the region comprised sixty-five herds, totaling almost fifty-eight thousand reindeer.<sup>57</sup> Two-thirds were owned by Alaska Natives, who generally oversaw a modest herd.<sup>58</sup> But in that year, revenues reached nearly \$78,000.<sup>59</sup> When the Territory of Alaska enacted the fur tax, the number of reindeer had burgeoned to 216,000.<sup>60</sup>

The idea to import domesticated reindeer came from Reverent Sheldon Jackson, then General Agent of Education (see, e.g., Stern et al. 1980; Emanuel 2002: 52–54; Willis 2006). Since starvation had been looming large over the area, mainly because non-Native commercial hunting of seals and walrus was in full swing, Jackson thought the animal could help the Iñupiat secure a much-needed, steady source of food (Demuth 2019b: 146; Case and Voluck 2012: 212; see also Stern et al. 1980). The federal government had intended to make reindeer herding an exclusive Native occupation since its inception. In 1937, the policy was firmly translated into law

<sup>57</sup>1915 *Report of the Alaska Governor*, 26. Although most herds were located in northwestern Alaska, reindeer herding was also introduced in other areas (see 1915 *Report of the Alaska Governor*, 26; and Case and Voluck 2012: 212).

<sup>58</sup>On the relatively modest size of Alaska Natives’ herds, see, e.g., Case and Voluck 2012: 212. See also, e.g., Sheldon Jackson, Fifteenth Annual Report on Introduction of Domestic Reindeer into Alaska, with Maps and Illustrations, 1905 (Washington, D.C.: Government Printing Office, 1906).

<sup>59</sup>1915 *Report of the Alaska Governor*, 26.

<sup>60</sup>1921 *Report of the Alaska Governor*, 42.

with the passage of the “Alaska Reindeer Act” (Case and Voluck 2012: 213; Cohen 1942: 409–11). But Jackson also had a much less humanitarian goal in mind. This goal, which coalesced with that of agrarian policies, focused on Alaska Natives’ way of life—that is, on subsistence activities and their underlying aversion to fixity and private ownership (see Case and Voluck 2012: 212–15; Demuth 2019b: 147; but see Goldschmidt, Haas, and Thornton 1998). After agriculture and gardening, reindeer herding offered the next best opportunity to spread capitalism’s core tenets throughout Alaska.<sup>61</sup> “[D]omestic reindeer,” Bathsheba Demuth points out, “could be *owned*” (2019b: 147).

Reindeer herders, officials hoped, would be propelled out of subsistence and introduced to capitalism through “production” (ibid.), thus becoming “capitalist citizens” (Demuth 2019a: 500).<sup>62</sup> In 1915, Alaska Governor Strong explicitly praised the assimilative function of the policy. “But wherever the reindeer have been introduced in Alaska the industry has had a beneficial effect upon the native people,” Strong marveled.<sup>63</sup> “It has taught them to be industrious. It has had a tendency to educate them in the industrial arts of the white man. It has taught them to assume responsibilities, increased their activities, and raised them materially in the ways of civilized life.”<sup>64</sup> Eventually, the policy would fail to deliver its promises. Fast forward two decades, General Reindeer Service Superintendent Joseph Sidney Rood despaired that Natives’ “economy, attitudes, habits, capacities have been the greatest problem, dwarfing all others, in creating reindeer businesses.” What struck him most was the lack of Native entrepreneurship “on this Bearing sea coast,” especially agrarian, which he believed represented the pinnacle of one’s “civilized” advancement.<sup>65</sup>

<sup>61</sup>Jackson is mostly remembered for introducing education throughout Alaska, and for using schools to accelerate assimilation (Demuth 2019b; 2016; Haycox 2002).

<sup>62</sup>In 1921, the territory enacted a “system of license taxation” that applied to most professions, with a specific scope and amount for each (1921 *Alaska Session Laws*, ch. 31). The act stated, “For each reindeer killed for the market, twenty-five cents (25c)” would be owed. In finding that the tax should not apply to Native reindeer herders, Wright explained, “If the Territory has the power to levy and collect that tax, it might ... very materially interfere with this instrumentality which the Government has adopted for the advancement of these natives” (Solicitor, U.S. Department of the Interior, Governmental Jurisdiction of Alaska Native Villages Over Land and Nonmembers, 11 Jan. 1993, p. 24 (citing Wright (Acting Solicitor), Opinion of the Solicitor of the Department of the Interior, “Power of the Territorial Legislature to Impose a Tax upon Reindeer Held or Controlled by the Natives of Alaska” (27 May 1925), pp. 155, 157). In Daniel M. Greene, ed., *Decisions of the Department of the Interior in Cases Relating to the Public Lands, Volume 51, January 1, 1925–December 31, 1926* (Washington, D.C.: Government Printing Office, 1927), 155–58). Tensions occurred mostly because the tax was threatening a federal policy and clashed with the overall settler colonial project both federal and territorial officials had envisioned. Conversely, the fur tax did not impede the effectiveness of other policies.

<sup>63</sup>1915 *Report of the Alaska Governor*, 26.

<sup>64</sup>Ibid. As Wright, Acting Solicitor of the Department of the Interior, explains: “[T]he Government imported reindeer into Alaska for the purpose of encouraging the natives to abandon their former habits and sources of food and engage in raising these animals for their own subsistence and eventually for sale of the market” (Wright, Acting Solicitor, Opinion of the Solicitor of the Department of the Interior, “Power of the Territorial Legislature to Impose a Tax upon Reindeer Held or Controlled by the Natives of Alaska,” pp. 155, 157).

<sup>65</sup>Rood, letter to Gruening, 4 May 1944 (with parts of his report enclosed), file 40-4-b, *General Correspondence*, roll 273, file 40-4-b.



**Image 3.** Native reindeer herders arriving in Nome to sell reindeer meat, circa 1903–1907. Source: Alaska State Library, Historical Collections, Beverly Bennett Dobbs Photo Collection, ASL-P12-178.

For officials such as Rood, farming remained the panacea for assimilation. Meanwhile, reindeer herding offered an acceptable compromise, though the policy could hardly spread beyond the tundra. And while Native entrepreneurs relied on an existing market, so did Native wage workers, who needed employers. Gardens were less affected by local conditions but made any mass-scale “civilizing” project hopeless. Policies often were deployed pragmatically. Alaska’s geography, climates, sparse population, and “uneven” (Smith 2010) economic development dictated where and under what guise settler colonialism would unfold. These policies, along with the successive game laws, provided a sociocultural, economic, and legal landscape that curbed subsistence activities. Because the fur tax was part of that landscape, one should treat it as a not-so-neutral legal instrument.

### When Space Gets in the Way of Settler Colonialism: Tax Implementation in Alaska

*How* the tax was collected provides much-needed insight into the settler ideology of the territory. To be sure, territorial officials could have hired and sent tax collectors all over Alaska to try and defeat its geography. In fact, they were no stranger to this type of spatial deployment in the name of fiscal efficiency and settler colonial expansion, alas—and once again—at the expense of Natives. For example, the school tax, a gendered head tax that financed Alaska’s segregated public school system, relied on an army of collectors.<sup>66</sup> While many remained within incorporated towns and school districts, some occupied much vaster territories (see Zahnd 2021).

<sup>66</sup>1919 *Alaska Session Laws*, ch. 29.



But collecting the fur tax depended on trappers' schedules and ability to catch animals. And despite substantial efforts, there was no guarantee that tax collectors would always report successful campaigns. The reason was apparent: while the school tax consisted of a one-time and fixed contribution, the fur tax was inherently tied to the number and type of pelts trappers had obtained. Their hunting skills, not their cultural identity or mere (male) existence, triggered tax liability. This logistical glitch had precedence: in sixteenth- and seventeenth-century Siberia, the tsar used Indigenous peoples' unmatched trapping skills to obtain the highly sought-after sable furs, then to be sold across Europe (Slezkine 1994; Willerslev 2012; Willerslev and Ulturgasheva 2006/2007). In broad outline, hunters of age to be productive fur suppliers had to pay a yearly tribute in sables (Fisher 1943: 55–57; Slezkine 1994: 22; Willerslev 2012: 41). The *iasak* (or *yasak*) was not correlated to one's actual catch, nor was it particularly mindful of the ever-declining sable population (see Willerslev 2012: 41; Willerslev and Ulturgasheva 2006/2007: 83–84). As Yuri Slezkine (1994: 22) explains, “On the one hand, the success of a voevoda [i.e., collector] was measured by the number of furs he procured—and so, naturally, was his personal fortune. On the other hand, the size of the *iasak* that the native northerners delivered depended on their hunting luck, need for Russian goods, and migration routes.” Hence, collections were doomed to encounter significant variations from one year to the next and from one collector to the other, which was unacceptable for a state that relied heavily on this revenue (Willerslev 2012: 41).<sup>67</sup>

In Alaska, the overwhelming human and economic cost associated with this way of collecting the fur tax could far outweigh expected revenues (see Scott 2017: 135). Roads were scarce, railways even more so, and resorting to tax collectors who had seldom ventured off the beaten paths thus was highly incompatible with most trapping locales' natural environment. When the territory enacted the fur tax, space had not been vanquished yet. “There are still considerable parts of Alaska which are out of communication except by the old tortuous boat or sled travel which, if for no other reason than for judicial needs, should be served,” Governor Riggs lamented in his 1919 annual report.<sup>68</sup> Interior Alaska, where trapping activities were routine, encapsulated Alaska's feral wilderness particularly well. Circa 1910, the U.S. Census Bureau depicted a land still hostile to colonization. “The enumerator for the Chandalar district,” for example, “crossed and recrossed the Arctic Range, traveling above the timber line for eighteen hours at each crossing. At no time after he left Fairbanks did the thermometer rise above 30° below zero. Two of his dogs froze to death, and he himself froze portions of his face several times, and at one time dropped into 6 feet of open water, nearly losing his life. He traveled in many places where no white man had ever been before.”<sup>69</sup>

<sup>67</sup>See Fisher (1943: 57–60), who discusses the logistical “problems” the “nomadic tribesmen of Siberia” had caused for the Russians in their efforts to implement the *iasak*. For an overview of the implementation of the *iasak* in Alaska during the eighteenth century, see Naske and Slotnick 2014: 50; and Haycox 2002: 54. Russia stopped implementing the *iasak* across North America in 1788 (Vinkovetsky 2011: 77).

<sup>68</sup>1919 Report of the Alaska Governor, 48.

<sup>69</sup>United States Bureau of the Census, 1910 Census: Volume III, Population, Reports by States, with Statistics for Counties, Cities and Other Civil Divisions. Nebraska–Wyoming, Alaska, Hawaii, and Porto Rico (Washington, D.C.: Government Printing Office, 1913), 1131.

Implementing the fur tax within the most remote confines of trapping territory was indeed doomed to encounter a significant hurdle. That hurdle was Alaska's "vast size, difficult terrain, and lengthy coastline" (Naske 1998: 164), not to mention its merciless weather and countless islands. Tax collectors would need to brave harsh terrains and extreme weather conditions, often on foot, to occupy a space that territorial officials often conceived of in terms of mere distance (Scott 2009: 47). Surely, game wardens, who guaranteed the effective implementation of game regulations throughout Alaska, were evident and natural contenders. Some territorial officials shared this opinion. Soon after the enactment of the school tax, for example, Governor Riggs quickly realized that he would need their help to cover as much ground as possible. So, he did not wait long to appoint game wardens such as Andrew Berg, mainly in the name of pragmatism. "In appointing you as school tax collector," Riggs explained to the perplexed man: "we simply followed the practice established this year of appointing all game wardens and special officers not with the idea of imposing additional duties upon them, but primarily to afford them an opportunity to make a little money in collecting the tax while on a trip made for the purpose of investigating game conditions or possible violations, the object being to avoid any special trips for the collection of the tax except when necessary."<sup>70</sup>

Riggs then discussed the conditions under which the game warden should levy the school tax. "Of course," the governor commented, "if all those subject to the tax have paid, then there is nothing for you to do, but if there are some that have not, you could no doubt get them while traveling in your capacity as game ward[e]."<sup>71</sup> Riggs's decision to enlist the game wardens he had at his disposal was cunning. They knew the land better than anyone else, already patrolled the area relentlessly, and were known by the locals—all ingredients that guaranteed a smooth and efficient implementation of the tax while cementing the colonization of the frontier, albeit within limits (Zahnd 2021).

Eventually, territorial officials in charge of the fur tax did not choose to mimic to the letter what their predecessors had done with the school tax. Instead, the U.S. commissioners were responsible for collecting the tax. Accordingly, section 10 stated, "each trapper or other person taking pelts of wild fur-bearing animals shall pay to the Commissioner in the district where he resides or where his principal business is conducted, the license tax provided for in Section 3 of this act [i.e., license taxes that were different for each species]."<sup>72</sup> Further, each trapper's overall tax liability would be due by "the first day of August of each year," which facilitated collections.<sup>73</sup> But the game gardens would not remain idle. Rather, they, along with U.S. marshals and deputy marshals, would assist the commissioners with some aspects of the implementation.<sup>74</sup>

### On Tax Law as Settler Colonial Tool: Reappraising the "Neutral Tax"

Though seemingly neutral and mundane, the form of the tax can help us decipher the broader intentions of Rustgard and other territorial officials and better assess the actual effects the tax had on Alaska Natives.

<sup>70</sup>Riggs, letter to Berg, 6 Aug. 1920, *General Correspondence*, roll 78, file 61-1.

<sup>71</sup>Ibid.

<sup>72</sup>1921 *Alaska Session Laws*, ch. 42, section 10.

<sup>73</sup>Ibid.

<sup>74</sup>Ibid., sections 4, 7, 9, 12, and 13.

Tax liability was not always a hopeless and inescapable outcome. Trappers did not need to pay the tax when “pelts [were] sold to licensed fur-traders in the Territory,”<sup>75</sup> which meant that Natives could escape the tax *only* if they dealt with specific individuals, the “fur-buyers,” who themselves purchased an annual license and would also be liable for the portion of the tax associated with each type of pelt. In fact, fur-buyers were the nexus through which the tax was meant to be collected. They could be “stationary,” that is, “maintain[n] a permanent, fixed place of business within the Territory, at which ... [they] dea[l] in furs and to which the pelts ... purchased are shipped before being placed upon the market.”<sup>76</sup> Or they could be “itinerant” and not “maintain a permanent, fixed place within the Territory for dealing in furs, and to which all ... [their] pelts are shipped before being placed on the market.”<sup>77</sup> In the latter case, the fixed license fee was three times higher, culminating at \$150.<sup>78</sup> Such was the price to pay for mobility and more significant economic prospects. Attorney General Rustgard himself confirmed the centrality of fur-buyers. He reminded Young, “You will observe the purpose is to put a tax on all pelts, and inasmuch as such a tax has to be paid by a licensed fur buyer, it is not necessary for the trapper to pay a tax on pelts thus disposed of.”<sup>79</sup> The second tier of the tax was meant to be paid once. Through this lens, one could view the exception as having a practical aim: to avoid double taxation.

And yet, the sociolegal and political environment surrounding the tax helps unpack a sharply different reading of its implementation, especially toward Natives. First and foremost, trappers, if they wished to avoid tax liability, were not free to choose with whom they traded. Further, those who had decided not to sell their pelts to licensed fur-buyers and instead pay the tax faced greater control. Section 10 of the fur tax act mandated them to “deliver” the tax to the abovementioned commissioner, “together with a correct statement of the number and species of the pelts on which such tax accrued.”<sup>80</sup> This requirement mirrors Section 9’s prerequisite, “Every person trapping fur in the Territory shall keep a correct record in permanent book form of all the pelts taken by him and to whom and when sold or otherwise disposed of, and shall send a true copy of such record to the Commissioner and Ex-officio Recorder in the district in which he resides or in which he carries on the principal part of his business in the Territory.”<sup>81</sup>

These requirements—the payment of the tax and the communication of the record, which had to be done “before the first day of August of each year”—reinforced what Sean Redding calls “the ritual of interaction” that eventually sustained “the maintenance of state control” (2006: 13–14). In the South African context, these “rituals of rule,” she notes, “reinforced and reenacted the subordination of Africans to the colonial state” (*ibid.*: 10). The implementation of the Alaska fur tax certainly achieved similar results. Moreover, colonial control was continuous. The record, which “shall show the species of each pelt with sufficient distinctness to

<sup>75</sup> 1921 *Alaska Session Laws*, ch. 42, section 10. It seems that “fur-trader” was used as a synonym of “fur-buyer.” See section 3, which also mentions the exception but uses the term “fur-buyer.”

<sup>76</sup> *Ibid.*, section 17.

<sup>77</sup> *Ibid.*

<sup>78</sup> *Ibid.*, section 1.

<sup>79</sup> Rustgard, letter to Young, 17 Aug. 1921.

<sup>80</sup> 1921 *Alaska Session Laws*, ch. 42, section 10.

<sup>81</sup> *Ibid.*, section 9.

determine the tax payable thereon,” could “at all times be open to the inspection of the game warden and United States marshals.”<sup>82</sup> And even more drastically, section 13 authorized “a game warden, marshal or deputy marshal or other person” to apply for a search warrant and look for pelts they suspected had not been taxed, virtually wherever they pleased.<sup>83</sup>

Records one needs to build, keep, share, and show upon request, such as the one prescribed by the fur tax act, are not anodyne instruments. “The state,” James Scott writes, “is a recording, registering, and measuring machine,” and peasants, he adds, had long grasped the magnitude of that reality to the point where they were wary of documents and record keeping (2017: 139–40). Their association with a government’s “control” over the Indigenous subalterns is even more striking in a settler colonial context (Luker 2017: 112). In fact, records and the “colonial numbers” they would generate fueled the Territory of Alaska’s “fiscal surveillance” (Willmott 2023), ipso facto contributing to the combined colonization of hunting spaces and process of “civilizing” Native trappers. In other words, taxation would provide more data to the U.S. territory (see also Manse 2022a: 420–21). The record Native trappers would have to fill out and carry at all times constituted an extension of territorial power.<sup>84</sup> Record-keeping indirectly “civilized” trappers by turning them into rational actors who would have to quantify what they hunted. Most importantly, written records would consistently reconnect hunting with taxes and, by extension, would condition one of the most salient features of their cultural identity to their obligations as taxpayers and subjects of a settler polity.

Kyle Willmott posits that taxation is “a form of governmentality” (2022: 8), that is, the Foucauldian process that manufactures “subjects through circulatory power tactics and fields” (Cattelino 2006: 701). In the U.S. settler colonial context, Thomas Biolsi (1992; 1995; 2018) has unpacked the ways governmentality was imbued with U.S. laws and policies and often took myriad forms. Its purpose, however, has been consistent throughout history: whenever federal and territorial officials deployed governmentality toward Native Americans, the expected result was to foster control, marginalization, or outright assimilation (see, e.g., Biolsi 1992; 1995) through “forms of power that take the population as the target of governing” (Biolsi 2018: xiv). Maarten Manse (2021: 553) adds that taxation is an ingredient of what David Scott (1995) calls “colonial governmentality.” Accordingly, colonialism unleashes “a form of power” to instill “a new form of control,” thereby “oblig[ing] new forms of life to come into being” (Manse 2021: 553, citing Scott 1995: 140).

So did the fur tax function, sharing similarities with other colonial counterparts. For instance, Dutch colonial taxation in Indonesia reflected this paradigm. Taxes were meant to raise revenue but also to reshape the population—socioculturally and economically (Manse 2021; 2022a; 2022b). “Taxes were actively used as governmental tools or disciplinary instruments to correct behaviours, instil [*sic*] productivity, and shape obedient, ‘civilized’ taxpaying subject-citizens living according to the patterns desired by the state,” Manse states (2021: 529). The

<sup>82</sup>Ibid.

<sup>83</sup>Ibid., section 13.

<sup>84</sup>For colonial Indonesia, Maarten Manse (2022a: 420–21) draws on James Scott’s “legibility” to argue that the tax registers worked in a similar way. More generally, Kyle Willmott posits that “numbers can operate as surveillant political vernaculars that render Indigenous life legible to capital, bureaucracy, and settlers across a variety of social and geographic colonial contexts” (2023: 17, reference omitted).



**Image 4.** Native dwelling and cache near Bethel, circa 1902. Source: Alaska State Library, Historical Collections, Bethel area trading post, Moravian Mission and Native Culture Photograph Collection, 1902, ASL-P268-04.

requirement that Alaska Natives keep a record in English was perhaps the most blatant form of governmentality. In 1920, roughly two-thirds of Natives over age twenty-one could not “write in any language.”<sup>85</sup> Meanwhile, only a third of Natives over age ten could speak English.<sup>86</sup> The ability to keep a record in “permanent book form”<sup>87</sup> was itself a means to subtly distinguish between “civilized” and “uncivilized” trappers.<sup>88</sup>

Rustgard contended that non-law-abiding Native trappers would not necessarily face terrible consequences. “The officials of the Territory fully realize that information concerning the various provisions of this act may fail to reach many people affected by it, and others may have difficulty in understanding it or in

<sup>85</sup>United States Bureau of the Census, *Fourteenth Census of the United States, 1920, Bulletin, Population: Alaska, Composition and Characteristics of the Population* (Washington, D.C.: Government Printing Office, 1921), 2, 10.

<sup>86</sup>*Ibid.*, 12. It is also important to note that the degree of illiteracy was not the same throughout the territory. While the southeast by far had the lowest proportion of Alaska Natives who were unable to read and write in English, other areas, where trapping was much more prevalent, tended to have much higher proportions (see *ibid.*, 13). This uneven spatial distribution of illiteracy exacerbated the colonialist function of the tax.

<sup>87</sup>1921 *Alaska Session Laws*, ch. 42, section 9.

<sup>88</sup>Besides, those who did not comply faced dire consequences, specifically a fine of up to \$500 and/or “imprisonment in the jail for not more than six months” (1921 *Alaska Session Laws*, ch. 42, section 15).

complying with its provisions.”<sup>89</sup> “This,” he stressed, “will be more especially true of natives.”<sup>90</sup> The attorney general then explained how he wished to implement the tax. “For this reason, the utmost caution should be exercised lest an injustice be done those who violate the terms of the law unintentionally,” he asserted, adding that “any doubt as to whether or not a person has unintentionally violated the law should be resolved in his favor.”<sup>91</sup> Though benevolent, Rustgard’s statement was a subtle way to spread governmentality throughout a space he could not yet control fully. The attorney general, then, insisted that the tax “should be enforced with a view of creating as little friction as possible.”<sup>92</sup>

Rustgard’s wariness was not unsubstantiated. As several scholars (e.g., Manse 2021; Redding 2006) have pointed out, colonial taxation did not always enable “new forms of life to come into being” (Scott 1995: 193). In colonial Africa, revolts, disobedience, and acts of resistance of various scales routinely erupted (Redding 2006; Crush 1985; Tarus 2004; Bush and Maltby 2004). And even though they gravitated around tax discourse and grievances, they were deeply rooted in Africans’ refusal to be colonized (Redding 2006). Colonial Solomon Islands and Indonesia, too, experienced such reactions (Akin 2013; Manse 2021). Similarly, there had been precedents while Alaska was a Russian colony but also more recently (Zahnd 2022). Natives who lived in trapping territories and had experienced less contact with colonization tended to reject all forms of territorial power, including taxation.<sup>93</sup> In 1921, for instance, Deputy Collector of Customs Mr. J. J. Hillard, based in Eagle, wrote to the governor. “This school tax was paid by two native boys who are working as deck-hands on Yukon river steamers,” he explained.<sup>94</sup> “They had no option on the matter, the Purser deducting it from their pay, and are very voluble in their protests, at least one of them is—the other stutters,” he added.<sup>95</sup> Concerning the fur tax, on 5 January 1922, the territorial treasurer wrote to Rustgard because he felt compelled to share a letter he had received from Boyd, U.S. commissioner stationed in Fairbanks. “Regarding the matter of the collection of license taxes on furs—will say that our population here do [*sic*] not seem inclined to pay this tax, and this office is not in a position, having neither the time or disposition, to force the collections,” Boyd despaired.<sup>96</sup> The commissioner did not mention whether rogue trappers, fur-buyers, or fur-farmers, if not all of them, had prompted him to reach out to the

<sup>89</sup>Rustgard, letter to Young, 17 Aug. 1921.

<sup>90</sup>*Ibid.*

<sup>91</sup>*Ibid.*

<sup>92</sup>*Ibid.* Rustgard also provided the same advice for the school tax. Rustgard, letter to Stout, 23 Sept. 1921, *General Correspondence*, roll 88, file 61-1.

<sup>93</sup>On 22 October 1914, Superintendent of government schools in the Upper Yukon District George Edward Boulter explained (but without stressing outright resistance) that very few Natives paid territorial taxes. However, he also added that they received no “benefit from the payment of these taxes” (Boulter II and Grigor-Taylor 2015: 214).

<sup>94</sup>Hillard (Deputy Collector of Customs), letter to the Governor of Alaska, 10 Aug. 1921, *General Correspondence*, roll 88, file 61-1.

<sup>95</sup>*Ibid.*

<sup>96</sup>Smith (Territorial Treasurer) and Boyd (U.S. Commissioner), letter to Rustgard, 5 Jan. 1922, *General Correspondence*, roll 108, file 61. It is interesting to note that there was no “disposition” to collect the tax, even though commissioners received “one dollar for each license issued by them and five per centum of all the moneys received by them as license taxes on pelt” (1921 *Alaska Session Laws*, ch. 42, section 9).

treasurer. If trappers were indeed on his mind, U.S. census data indicate that many could have been Natives.<sup>97</sup> Eventually, Native trappers would, by and large, be impacted by the tax that contributed to making them “civilized” in the eyes of the territory—first as taxpayers, second as reformed hunters, and third as manufactured gardeners, reindeer herders, or wage workers.

## Conclusion

The form of the tax did not remain static for long. On 15 February 1923, Alaska Treasurer Walstein G. Smith released his biannual report for the years 1921–1922. According to him, implementing the tax had caused “numerous problems,” including reluctance to comply. The tax, Smith insisted, “will have to be rewritten and amplified in many particulars.”<sup>98</sup> His proposal did not take long to find support among territorial officials and lawmakers, and a few months later a novel fur tax was enacted.<sup>99</sup> One change would directly impact Alaska Natives. While the 1921 fur tax fully applied to trappers, the new version spared them almost entirely. For the most part, trappers would no longer be required to pay the second tier of the tax, which was still based on each type of pelt.<sup>100</sup> By focusing the tax on those who bought and sold furs for a living, were less numerous than trappers, and were easier to locate, territorial officials had learned from their past mistakes—the potential revenue generated by the tax needed to outweigh the cost of its implementation. If the territory could not track individuals in the wilderness, it would hover over those who turned pelts into commodities. And by changing the scope of the tax, they also changed how it helped spread settler colonialism.

The 1923 version of the tax severed its direct connection with other assimilationist policies because Native trappers would disappear from its scope, and yet that disappearance could accelerate marginalization, because Native trappers would lose their status as law-abiding taxpayers. That is, Native trappers had lost a compelling reason to request (and obtain) more rights as taxpaying citizens (see Zahnd 2022). Under this new fiscal regime, trappers had become “uncivilized” ghosts that supplied pelts but lacked fiscal existence. They had become an anomaly in territorial officials’ quest to turn Alaska Natives into “civilized” farmers, gardeners, reindeer herders, or wage workers. But the 1923 fur tax was short-lived. Both the “changed business conditions in the fox farming industry” and the enactment of a new game law in 1925 complicated collections (and threatened future revenue), and thus precipitated its demise.<sup>101</sup> On 26 April 1927, the Territorial Legislature repealed the tax once and for all.<sup>102</sup>

<sup>97</sup>United States Bureau of the Census, *1920 Census: Volume IV, Population, Occupations*, Chapter VIII, Occupation Statistics for Alaska, Hawaii, and Porto Rico (Washington, D.C.: Government Printing Office, 1923), 1266–67; and *idem*, *Volume III, Population, Composition and Characteristics of the Population by States, Outlying Possessions, Alaska* (Washington, D.C.: Government Printing Office, 1922), 1168.

<sup>98</sup>*Report of the Treasurer of the Territory of Alaska, 1921–1922* (Juneau: Alaska Daily Empire Print, 1923), 5.

<sup>99</sup>1923 *Alaska Session Laws*, ch. 89.

<sup>100</sup>Only a few situations triggered the tax (*ibid.*, section 3).

<sup>101</sup>*Report of the Treasurer of the Territory of Alaska, 1923–1924* (Juneau: Alaska Daily Empire Print, 1925), 4.

<sup>102</sup>1927 *Alaska Session Laws*, ch. 20.

In conclusion, this vignette of Alaska's sociolegal history warrants the following observations. Above all, it seems evident that the fur tax was never designed to deploy the young polity's ambitious agenda alone. On the contrary, it was *part of this agenda*, bolstering assimilationist hunting, agrarian, and pastoral policies. This interconnectedness was not unique to Alaska. For example, the South African hut tax was not alone in attempting to compel men to become wage workers, even though officials had enacted the tax partly to help them achieve that goal and raise revenue (Redding 2006). Indeed, Redding observes, African men abandoned subsistence agriculture because of "a combination of environmental, cultural, and demographic factors" and not just because of the tax (*ibid.*: 161). Conversely, some taxes and their exceptional revenue-generating abilities were the driving force behind full-scale colonial projects. Such was the case of the Siberian fur tax, the *iasak*. "In fact," Rane Willersev points out, "the whole colonial administration, its construction of fortresses, its military strategic deployments, its acquisition of new territories, and its categorization of the indigenous peoples into administrative tribes and clans, was guided by the collection of the *yasak*" (2012: 41).<sup>103</sup>

Neither was the tax meant to become a prime fiscal instrument. Its scope was too narrow, and the industry it targeted did not bear comparison with fisheries, canneries, or mining activities. The Territory of Alaska welcomed the extra revenue but could have survived without it. Yet the tax participated in the territory's quest to "civilize" Natives. It did so covertly, momentarily, and almost serendipitously. Its colonizing potential, unable to operate alone, needed a suitable environment in which to thrive. Thus, the brief existence (1921–1927) of the fur tax, especially while it was an active agent of colonization towards Native trappers (1921–1923), should not undermine the overall point this article has worked to make. Namely, this case study suggests that within many, if not most, (settler) colonial spaces, political and sociocultural ideologies can alter the initial revenue-raising function of taxes.

**Acknowledgments.** Many thanks to Catherine Albiston, Seth Davis, Mark Gergen, Florian Grisel, Ariela Gross, Shari Huhndorf, Mandy Izadi, Alexandre (Sandy) Kedar, Tony Platt, Adam Smith, Kara Swanson, Leti Volpp, and Elizabeth Walsh for their comments and suggestions. At *CSSH*, I am grateful to David Akin for his support and wonderful editing, to the anonymous reviewers who provided extremely thought-provoking comments, and to Paul Christopher Johnson and Geneviève Zubrzycki for their support. Lastly, I thank the Rothermere American Institute, University of Oxford, for giving me the time and space to work on the article while I was a Fellow-in-Residence.

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<sup>103</sup>But see Ilya Vinkovetsky (2011: 77), who notes the minor fiscal role of the *iasak* in North America.



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**Cite this article:** Zahnd, Maximilien. 2023. “Praise the Gardeners, Dun the Hunters: Alaska Natives, Taxation, and Settler Colonialism.” *Comparative Studies in Society and History*, 65: 932–959, doi:10.1017/S0010417523000300