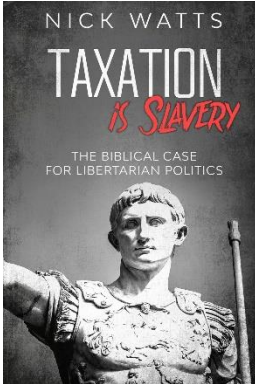


Nick Watts. *Taxation is Slavery: The Biblical Case for Libertarian Politics*. Self-published with Amazon.com, 2020. Pp. 394. ISBN 978-0648908715. \$16.99.

## I. INTRODUCTION



*Taxation Is Slavery*, by Nick Watts, attempts to address a key lacuna in libertarian Christian circles – thorough and vigorous defense of libertarian principles from Scripture. In the introduction, Watts retells his journey to libertarianism and the question that started it all for him was, “What does the Bible say about taxes?” The result of his study was that he was convinced that the Bible supported libertarianism. The purpose of this book, then, is to walk his readers along the same road, “In the hopes that it helps [them] wrestle with God’s word and to understand the world of politics in a way that is thoroughly and vigorously biblical” (p. 14).

A few caveats before I begin the review proper. Though I will be critical in my review, it is because I find critical reviews most helpful in engaging with the arguments of any particular work. My hope is that these criticisms would point the way forward for Watts and others as they continue to do this much-needed work, and I hope he will take them in the irenic tone I intend them. To avoid confusion, let me state my overall conclusion up front – this book is worth a close read. There is not much like it out there and it is the start of what I hope to be a large and fruitful body of literature on Christianity and libertarianism. *Tolle lege*.

## II. REVIEW PROPER

Let me begin with one significant positive aspect of Watts book, namely, he deals faithfully with the biblical text and recognizes some very

significant aspects that are often overlooked, most prominently, the connection between taxation and slavery in the Old Testament. Though not always in the detail I would wish, Watts never simply dismisses a biblical text (or its interpretation) out of hand. He recognizes that our theology must be built upon our exegesis and so engages with the text of Scripture at every point. He does not resort to mere sloganeering in place of argumentation (as do *some* libertarian Christians on social media) but shows *how* the biblical text reveals a political theology and *why* this precludes the state. If we truly believe that Christ is the only king and that the Bible is His word, then we must give every bit of it our undivided attention – even (especially) those bits that may challenge our views. Watts does this and it is commendable.

It is this sort of attention that led him to recognize the connection between taxation and slavery in the Old Testament that, when I read it, gave me a *eureka* moment. Watts shows that, in the text of the Old Testament itself, the mark of conquest is slavery by taxation. Whenever Israel (or its neighbors) would conquer a foreign nation, it would impose a tribute or tax on that nation. This insight, simple though it is, is like the right lens falling at the optometrist's office – suddenly texts which were once shrouded in the fog of ambiguity become clear and a consistent pattern reveals itself. Watts has not exhausted all that can be said on slavery and taxation in the Old Testament, but he has laid the groundwork for what I hope to be a fruitful new line of research.

Now to the critical section that I promised. There are four main lacunae in Watts book that, in my estimation, seriously hamper the cogency of his argument.

#### BREVITY

First, *Taxation is Slavery* covers an impressive array of material – from ancient near eastern history, to biblical exegesis, to political philosophy, to intelligent design, to church history – no one could ever accuse Watts of covering too little. But perhaps he has bitten off a bit more than he can

chew in covering such a wide array. The sheer breadth of his book necessitates very short sections which do not then lend themselves to in-depth engagement with the issues he addresses. There are obvious exceptions to this but in general, I was left desiring a more detailed discussion at numerous points and I fear that this will prove a hindrance to persuading any not already predisposed to agree with him. In that sense, though it may firm up Christians in their libertarian theory (a commendable end), I doubt it will convince many Christians of libertarianism to begin with, which is seems to be the stated goal of this work.

#### RELEVANT SOURCES

Second, and more significantly, Watts' book is marked throughout by a lack of reference to the relevant literature. Though it is hard to know the exact number of sources he interacts with because there is no bibliography, it is much fewer than necessary to make a cogent scholarly argument. To take just two examples, in his section entitled, "The Usual Reading of Romans 13," Watts only cites one commentary, that of John Stott, which is a popular level commentary and not an academic one. The result is that the reader does not get the impression that Watts has read and wrestled with the relevant scholarly interpretations of Romans 13 from this section. His three further sections on Romans 13 (p. 110-121) are no better as there he only references Calvin's interpretation in *The Institutes* (a doctrinal, not exegetical work).

Another example of this lack is his discussion of the period of the judges and the rise of the monarchy (p. 302-346). During that whole section, he cites one commentary on Genesis (and that from a scientist, not an Old Testament scholar), Stott's commentary on Romans, and Kuyper's *Lectures on Calvinism* – all simply to illustrate a particular view of Genesis 9:6. He does not interact with any of the standard commentaries or academic journals on any of the texts he references. Overall, this is a serious deficiency in Watts' book and one which, if we want to have any hope of being taken seriously in the Christian academy, needs to be addressed.

*DETAILED EXEGESIS*

Third, and related to the second, Watts often fails to deal in *detail* with the biblical text. For example, in his discussions of Romans 13 at various places in his book, he does not engage with the actual grammar and syntax of the passage. One *might* be able to get away with this in dealing with narrative since then the main point is *primarily* communicated in large structures and not in the detailed analysis of individual clauses, but not so with Romans. Anyone who is familiar with the letters of Paul knows that understanding how each clause relates to the others is key for understanding Paul's teaching. The whole science of discourse analysis aims at explicating these relationships to make the meaning of the passage clear. But throughout his book, though Watts does make many insightful contextual and philosophical observations, he breezes through texts quickly with little to no detailed analysis. For example, Paul uses the conjunction  $\gamma\alpha\rho$  (*gar*, "for") seven times in 13:1-7 – in verses 1, 3, 4, (3x) and 6 (2x). How we understand these and their relationship to one another is crucial to understanding this passage (not to mention the  $\delta\iota\omicron$  (*dio*, "therefore") in verse 5 and the antecedent of  $\tau\omicron\upsilon\tau\omicron$  (*touto*, "this") in verse 6) and yet there is little to no discussion of them and no reference to the relevant commentaries or journal articles.

I was particularly disappointed here because I found myself agreeing with most of Watts' conclusions. For example, I think his providential interpretation of Romans 13 and the ethic of tactical passivism are largely correct, and yet because of the lack of detailed exegesis supporting these conclusions, I do not think his treatment will prove persuasive for Christians who adopt the more "traditional" interpretation.

*THE DISTINCTIVENESS OF ISRAEL'S COVENANT ADMINISTRATION*

The fourth and final lacuna which hampers Watts' argument is his failure to give adequate consideration to the distinct covenantal realities of Israel's theocratic existence both before and during the monarchy.

Watts claims, "If taxation is indeed an expression of conquest slavery...then the conquering State is a totally illegitimate entity" (p. 127-128). He uses Ehud and Gideon as examples from the Old Testament for what he calls "tax revolt" and "tax evasion" respectively (p. 37-38). But, if Watts' claims about the illegitimacy of conquest slavery and taxation are correct, the question then becomes, why was Israel's conquest of the land of Canaan *not* illegitimate? The answer is that God covenanted with Israel as a nation and granted them the land of Canaan as an inheritance. God had not covenanted in this way with any other nation. Furthermore, the kingdom of Israel and the land of Canaan were types of the kingdom of God and the heavenly country and as such, they operated under a different ethic (see Meredith Kline's discussion of intrusion ethics in *The Structure of Biblical Authority*). All this to say that if the nation of Israel operated under a distinctly theocratic covenant that gave them rights to the land of Canaan, then you cannot draw a direct line from Ehud and Gideon to Christians today because we live under a different covenant that does not constitute the church as a geopolitical nation.

However, when we make this distinction and recognize the typological (indeed, eschatological) aspect of the kingdom of Israel and its accompanying ethic, we are able to refute the statist arguments for the legitimacy of the modern state from the legitimacy of Israel's monarchy. For, if the theocratic nation of Israel was an intrusion of the final kingdom of God into time and an expression of it in earthly terms, then it was a distinct and covenantally bound institution, and one cannot appeal to it as support for the modern state which is not an expression of the kingdom of God nor set up by a particular covenant.

### III. CONCLUSION

As I said in the introduction, *Taxation Is Slavery* is the only book of its kind – attempting to deal seriously with the biblical data and reconcile it with libertarian politics. It is taking the first few strokes up current. As

such, I rejoice in its publication and hope it is but the firstfruits of a burgeoning arena of scholarship. However, the four lacunae I have addressed seriously hamper the cogency of Watts' argument for those not predisposed towards libertarianism. Therefore, while I believe Watts' book will do much to strengthen the intellectual foundation of libertarian Christians, I doubt it will do much to persuade other Christians of libertarianism, particularly Christian scholars who are training up the next generation of pastors who in turn are leading the church.

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