

TAXATION IN THE ROMAN PROVINCES IN THE LAST CENTURY
OF THE REPUBLIC

by

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Approved by

A handwritten signature in black ink, appearing to read "J. Broadt". The signature is written in a cursive style with a large initial "J" and a long, sweeping underline.

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PREFACE.

An attempt has been made in this paper to collect and evaluate the sources bearing on certain economic conditions in the Provinces during the last century of the Roman Republic. It will be at once apparent that the information has been gathered, for the most part, from Cicero's Letters and Court Speeches. One cannot, it seems clear, go to these speeches for a lucid account of the political conditions obtaining at the time. On the other hand, the Letters are an exceptionally valuable source for the study of contemporary politics. Does this principle hold for a study of economic conditions? In the following pages the material has been collected from both sources and juxtaposed for purposes of contrast or comparison.

TAXATION IN THE ROMAN PROVINCES IN THE LAST CENTURY
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Chapter I.

CLASSIFICATION OF LAND AND COMMUNITIES.

The land in the provinces did not all bear the same relationship to Rome and in this variation in the status of the provincial communities is found one of the causes of the complexity of the Roman system of provincial taxation.

I. Ager privatus ex jure Quiritium.

In the first place land in the provinces might be assigned "viritim" to Roman citizens as it was in Africa by the Lex Agraria of 111 B.C.¹ This land was given to the colonists as their own private property just as the public land in Italy was at various times divided up and given to Roman citizens. These colonists retained their citizenship at Rome and were subject directly to her jurisdiction. They held their land in permanent possession and paid no taxes;

1. C.I.L., I, 200; Lex Agraria, V.45;55.

this land was designated by the title "Ager privatus ex jure Quiritium."¹

II. Ager privatus ex jure peregrino.

A second class of land is that included under the title "Ager privatus ex jure peregrino", which was also held as private land by the possessors. These possessors did not hold the land by right of citizenship as those discussed above, but instead held it as peregrini or foreigners. There were five kinds of communities which held their land under this title--three were composed of Roman citizens who held their land as though peregrini, and the other two were composed of peregrini.

A. Provincial communities with Roman constitutions.

Those communities composed of Roman citizens--Roman coloniae and municipia, and Latin towns--were established by Rome with Roman constitutions, and during the Republic they were, at least by law, free from the Roman governor's control.² They were founded principally to strengthen Roman influence and control in the provinces and to spread Roman civilization. The organization of these communities did not differ greatly from that of those of the same name in Italy. But their

2. Pliny, Epistle X, 47.

position was inferior in one important respect--their land, even though held by Roman citizens, was subject to the provincial taxes whereas communities of these kinds in Italy were not taxed. In some cases even this disadvantage was removed by a grant of the "Ius Italicum" which conferred independent municipal organization and entire freedom from Roman taxation.

B. Civitates Foederatae.

One group of communities, which held their land "ex jure peregrino" and were composed of provincials who were not Roman citizens, was the "civitates foederatae". This group included a very small proportion of the provincial land and was found chiefly in the older provinces. Still there was no civitas of this class in Sardinia,³ and Cicero tells us that there were only three in Sicily--Messana, Tauromenium, and Netium.⁴ In the eastern provinces there were several, e. g. Amisus in Bithynia,⁵ Rhodes,⁶ Athens,⁷ and a number of others⁸ but the total number of such civitates was small.

3. Cicero, Pro Scauro, ch. 44.

4. Cicero, In Verrem II, 3, 6; II, 5, 22.

5. Pliny, Ep. X, 92, 93.

6. Appian, Bellum Civile, IV, 66, 67, 68.

7. Tacitus, Annals, II, 53.

8. Vide Mommsen, Marquardt and Krüger - "Manuel des Antiquites", Vol. 8, pages 101-102.

The relation of these civitates to Rome was definitely fixed by a permanent "foedus" or treaty, which was agreed upon by both parties. Two copies were engraved on bronze tablets, one for the province and one to be kept at Rome. This treaty could not be made void except with the consent of both parties, or as the result of an act of rebellion on the part of the province.

The treaty stated the privileges which the civitas was to enjoy and the exactions which Rome might impose upon it. The terms of these treaties were arranged to fit the circumstances of each individual civitas but it may be supposed that the terms of all were very much alike.

There is practically no first hand evidence in regard to the foedera of these states--no record of such an agreement has been preserved. All the information now available comes from scattered references to the conditions of those states that are known to have been "civitates foederatae."

This information when all gathered together indicates that according to these treaties the civitates were guaranteed the right of local self-government through their own native magistrates and the right of complete independence of the Roman governor's control.⁹ Roman magistrates were

9. In Verr. II, 2, 16.

even known to lay aside their official insignia when they entered provincial cities of this class.¹⁰ The civitates foederatae were also allowed to have their own judicial system and were not bound to appear at the Roman assizes.¹¹ The jurisdiction of these provincial courts extended not only to their own citizens but to Roman citizens as well in civil cases.¹²

Another very important privilege which was granted these civitates was the right to hold their land free of Roman taxation.¹³ They were likewise allowed complete control of their financial system including the right to coin money.

They had the "ius exilii" or right to give refuge to exiles from Rome and the other provinces and make them citizens under their jurisdiction. It may be assumed that these civitates were also allowed to collect their own harbour dues and tolls from all except Roman citizens since it is known that this privilege was granted certain civitates,¹⁴ whose position was inferior to that of the civitates

12. Tacit. Ann. II, 55.

13. In Verr. II, 3,6.

14. Lex Antonia de Termessibus II, Sec.7; Livy 38,44.

foederatae in so far as they differed at all, and since there is no evidence that Roman tax-gatherers did collect these dues from this class of civitates. If a similar deduction is allowed in another case, it may be stated as an additional privilege of these civitates that they were exempted from furnishing winter-quarters for Roman garrisons.¹⁵

The privileges as stated above were those provided for in the treaties, but of course were not always secured in practice. These civitates foederatae, however, enjoyed the most favorable position of any of the provincial communities in spite of the fact that Roman governors and generals did not always consider the rights legally guaranteed by the treaties.

The exactions imposed by the foedera were chiefly contributions which according to law were to be paid for by Rome. These were ships, troops, and certain assessments of grain. The ship tax was originally required only from the coast towns and for their own protection.

Some of these civitates were not required to furnish this contribution even though located on the coast--the foedera of different civitates differed on this point.¹⁶ The civitates

15. Ibid, II, sec.5.

16. In Verr.II, 5,19.

foederatae like all the other communities in the provinces were required to furnish grain for the governor and his staff-- this grain was to be paid for by the state.¹⁷ They were also called upon to contribute grain on these same terms when the regular contributions of the tax paying civitates did not suffice for the needs of Rome.¹⁸ They were probably required like other civitates under the Lex Julia¹⁹ to furnish food, lodging and other expenses of Roman officials and soldiers traveling through the provinces.²⁰

C. Civitates Liberae et Immunes sine foedere.

Another group of communities whose land was "ager privatus ex jure peregrino" was the "civitates liberae et immunes sine foedere." These were more numerous than those of the group just discussed but still did not include a very large portion of the provincial land. Cicero mentions five in Sicily--Centuripae, Halesa, Halicyae, Segesta and Panormus.²¹ In the Lex Agraria of 111 B.C. is found a list of seven located in Africa--Utica, Hadrumetum, Tampusus, Lep-tis Minor, Aquilla, Usalis, and Teudalis.²² There were a

17. Ibid II, 3, 81; vide chapter II, notes 78 and 79.

18. Ibid II, 5, 21; vide chapter II, notes 87, 89, and 91.

19. Vide chapter II; note 101.

20. Cicero, Lex Agraria I, 3, 8; Att. V, 16.

21. In Verr. II, 3, 6.

22. Lex Agraria, Sec. 80.

number of other civitates of this group.²³ The charter of one of them, Termessus in Psidia, has been preserved and gives valuable information in regard to the relation of such a civitas to Rome.²⁴

Their relation to Rome was settled not by a permanent foedus but either by a *lex provinciae* or a *senatus consultum*. In either case the agreement was in the form of a charter, such as the *Lex de Termessibus*, granted by Rome and subject to her withdrawal at any time. In all respects except this greater uncertainty in the tenure of their charters, these civitates were virtually in the same position as the *civitates foederatae*--they were allowed practically the same privileges and required to meet the same exactions.

Like them they were, by law, assured local self-government free from the interference of the governors, and the use of their own laws in so far as they did not conflict with the charter.²⁵ They also had legal jurisdiction over their own citizens and in civil cases over Romans living there;²⁶ their land was exempted from Roman taxation;²⁷

23. For a more complete list vide Marquardt *op.cit.* Vol. 8, p. 104-105.

24. *Lex Antonia de Termessibus*, C.I.L. I, 204.

25. *Lex Antonia de Termessibus* I, lin. 9; Livy 33, 32.

26. *Ibid*, II, lin. 19 seq.

27. *Ibid* I, Sec. 2.

they were assured independent financial administration including the right to coin money;²⁸ exemption from furnishing winter-quarters for Roman garrisons;²⁹ the right to collect their own portoria providing Roman citizens were exempted;³⁰ and the "Ius exilii".³¹

The exactions were similar to those of the civitates foederatae also--ships, troops, and contributions of grain paid for by Rome, and probably the payment of the traveling expenses of Roman officials and soldiers passing through. As in the case of the former class the law in regard to the payment for contributions tended to become a dead letter in the hands of Roman governors.

In the province of Africa there was another division of land in the same position as that of the civitates liberae et immunes. This was the land assigned to the Carthaginians who deserted to Rome during the Punic Wars³² and was held by them free from Roman taxation.

III. Ager publicus populi Romani.

The rest of the land of the provinces was "Ager publicus populi Romani" and was subject directly to the juris-

28. Marquardt op.cit:Vol.8, p.106.

29. Lex de Termessibus II, lin.7; Livy 45,26.

30. Ibid, II, sec.7; Livy 38,44.

31. Lex de Termessibus II, lin.7.

32. Lex Agraria, VV.74--76; Livy, Ep.50.

diction of Roman governors and to Roman taxation. This territory was sub-divided into different classes with varying rights and privileges particularly in regard to taxation.

A. Ager privatus vectigalisque.

One class, the ager privatus vectigalisque was half way between private and public land. It was sold by the Roman quaestors (hence it was also called "quaestorius") on the condition that the purchaser could sell or bequeath it but that it should still remain state property and subject to tax.³³ This tax was only a nominal one and imposed primarily for the sake of making it clear that the land was state property.

There were also certain communities whose land was neither in the position of that of the most privileged class nor yet "ager publicus" in the strict sense of the term. These were states which because of their geographical position were allowed self-government through local magistrates but were subject to taxation.³⁴

B. Ager publicus hominibus stipendiariis adsignatus.

By far the largest portion of the provincial land was that restored to the former inhabitants subject to tax and

33. Ibid VV 49; 66.

34. Lex Agraria, V. 49; 66.

the control of Roman governors. This land was held in permanent tenancy and could be sold or bequeathed by the possessor but could be recovered by Rome whenever she desired. It was called "Ager publicus hominibus stipendiariis adsignatus,"³⁵ and included two classes of land distinguished by the kind of tax they paid.

1. Stipendiariae.

The first class was that which paid a definite tax, which was originally assessed merely for the purpose of paying the expense of the military protection of the province³⁶ -- hence the name "stipendium", which was the word regularly applied to the pay of soldiers,³⁷ was given to this tax. Later it came to be a war-indemnity, sometimes spread over a definite number of years and sometimes made a permanent assessment.³⁸ This amount was determined in some cases by the amount of taxes the people of the province had paid to their own government before conquest,³⁹ and in other cases perhaps by a census taken by the cities of the province or by the province as a whole.⁴⁰ In these civitates the stipendium was collected by local magistrates in any way they saw fit, and paid over to

35. Ibid VV. 76, 77, 80; In Verr. II, 3, 6.

36. Polybius, II, 12, 3.

37. Vide chapter II, p. 16

38. Polybius I, 62; 3, 27.

39. Livy, 45, 29.

40. Vide Chapter II, note 17.

Rome usually in a money payment, though sometimes in produce.⁴¹

2. Decumanae.

The second class was the "civitates decumanae" which paid to Rome a certain proportion of their annual produce, usually a tenth.⁴² In this case the produce itself constituted the payment and was collected by Roman tax-gatherers.⁴³ It was collected by districts and the amount was based on the reports of the cultivators of the land.⁴⁴ This class was subject not only to a land tax but was also required to pay a tax for the use of the pasture land,⁴⁵ and the customs dues collected at their harbours were turned over to Rome.⁴⁶

C. Ager publicus populi Romani censoribus locari solitus.

Other provincial land was taken over by the state and not returned to the former inhabitants on payment of taxes, but let out by the censors at Rome and was called "Ager publicus populi Romani censoribus locari solitus."⁴⁷ This land

41. Vide chapter II, note 13.

42. In Verr. II, 3,6.

43. Vide Chapter II, p.19.

44. Ibid p.20.

45. Ibid p.28.

46. Ibid p.29.

47. In Verr. II, 3,6; also Lex Agraria, V.78 f.

was held in life tenancy by those to whom it was leased by the censors, but could not be sold or transmitted to heirs. It was subject to all the provincial taxes.

D. In the province of Africa there was still a little public land not included in the above classes. The land within the sites of the cities which, like Carthage, were actually destroyed,⁴⁸ This land was not used and of course paid no taxes. There was also some land which though retained as the property of Rome was granted to the sons of Masinassa and certain free cities. The latter probably had to pay a tax.⁴⁹ Here, as in all provinces and in Italy itself, the public highways were the property of the state.⁵⁰

48. Lex Agraria, V. 81.

49. Ibid.

50. Ibid V. 89.

Chapter II.

VECTIGALIA.

It has been shown above that the larger portion of the provincial land was subject to Roman taxation.¹ This land paid a variety of taxes and not all the provinces were subject to the same payments.

Tax terms:

I. General term - vectigalia.

Certain terms applied to these taxes are used by Latin writers with different meanings and it may be well to explain them before a discussion of the taxation system is begun. The word "vectigal" is frequently used as a generic term to include all kinds of taxes:

"Vectigalia publica partim negligentia dilabebantur, partim praedae ac divisui . . . magistratibus erant."²

"Ita (in time of war) neque ex portu neque ex decumis neque ex scriptura vectigal conservari potest."³

But the root of the word vectigal is "vec" the same as "veh" in "vehere", which means "to carry." This indicates that a vectigal was first off a tax which was carried, i. e. a tax

1. Vide Chapter I, p.10.
2. Livy 33, 46, 8.
3. Cicero, Pro lege Manilia, ch.6.

paid in kind. In this sense it would be distinguished from any tax paid in money, and it is sometimes used with this meaning.⁴ The corresponding adjective "vectigalis" is applied to those provinces which paid their assessments in produce and is opposed to "stipendiarius" which is applied to those provinces which paid money:

"Apud eos autem, quos vectigales aut stipendiarios (nostri maiores) fecerant."⁵

On the other hand "vectigal" is used as a general word for tax and includes "stipendium" which is applied to a specific kind of tax:

"Inter Siciliam ceterasque provincias in agrorum vectigalium ratione hoc interest, quod ceteris aut impositum vectigal est certum, quod stipendiarium dicitur, ut Hispanis et plerisque Poenorum, quasi victoriae praemium ac poena belli; aut censoria locatio constituta est, ut Asiae, lege Sempronia."⁶

Livy, however, who is not as careful as Cicero to distinguish between the meanings of technical terms, uses "stipendiarius" and "vectigalis" as practically synonymous:

"(nor do we deny) Siciliam provinciam nostram esse et civitates, quae in parte Carthaginiensium fuerunt, . . . stipendiarias ac vectigales esse."⁷

4. Ibid.

5. Cicero, In Verrem, II, 4, 60.

6. Ibid II, 3, 6; cf. II, 3, 11.

7. Livy 31, 31; cf. 34, 57.

II. Specific terms:

The most important branch of the vectigalia was the land tax. Of this there were two kinds which were very different in regard to assessment and payment. These were the stipendium, already mentioned, and the decuma or tithe. The stipendium was a definite money tax determined irrespective of the produce of the province, the decuma, as its name indicates, was a tenth of the produce secured by the province from each annual harvest.

A. Stipendium.

The word stipendium originally meant pay for the army and it is the word used by Livy when he relates the story of the beginning of the regular payment for military service:

"Postremo indicto iam tributo edixerunt etiam tribuni auxilio se futuros, si quis in militare stipendium tributum non contulisset."⁸

It is often used by Caesar and Cicero in this sense:

"Cum stipendium ab legionibus . . . flagitaretur."⁹

"(Do you deny) stipendium militibus per omnes annos a civitatibus . . . esse numeratum?"¹⁰

8. Livy 4, 60, 5.

9. Caesar, Bellum Civile, I, 87.

10. Cicero, In Pisonem, ch.36.

The word was also applied to the payment of war indemnities made by conquered countries:

"After the Punic wars the Carthaginians were to pay as stipendium 10,000 talents of silver in equal instalments distributed over a period of fifty years."¹¹

Later it came to mean the tax paid by any province upon which Rome imposed her own method of taxation calling for a definite yearly money payment, since her original idea in taxing the provinces was that they should help pay the expense of their own military protection.¹²

As stated above the stipendium was regularly paid in money, but in some cases produce was accepted.¹³ Marquardt also interprets the altera decuma paid by Sardinia¹⁴ as a contribution of grain to make up a deficit in the regular money payment from that province:

"Lucius Oppius was likewise commanded to levy an altera decuma (second tenth) in Sardinia."¹⁵

The amount to be paid as stipendium was determined, in some cases at least, by the amount of taxes paid by the province before its conquest by Rome:

11. Livy 30, 37,5: cf. Suetonius, Caesar, ch. 25.

12. Greenidge, Roman Public Life, p. 319.

13. Marquardt, op. cit., Vol. 10, p. 243 and authorities cited.

14. Ibid.

15. Livy 42, 31,8: cf. 36, 2, 12.

"(The Senate decreed) that they (the Macedonians) were to pay one half the taxes to the Romans which they had before paid their kings."¹⁶

In those provinces where the cities had made a census of their property the stipendium was probably apportioned according to the census. This was quite likely the case in Greece. A census of the province as a whole may have been taken in some cases.¹⁷

The stipendium was collected by local officials and paid to the Roman quaestor without the intervention of the Roman tax-gatherers:

"In any case he (Caesar) did away with the tax-gatherers who had been abusing the people most cruelly, and he converted the amount accruing from the taxes into a joint payment of tribute."¹⁸

It is known that the stipendium was paid by Spain,¹⁹ Africa,¹⁹ Gaul,²⁰ Macedonia,²¹ Syria,²² Illyria,²³ and it may be assumed that it was paid by the other provinces of the Republic with the exception of Sicily¹⁹ and Asia.¹⁹ It was also paid by Asia during the period of Sulla's rule and was permanently introduced by the Dictator Caesar.²⁴

16. Ibid 45, 29, 4; cf. 45, 26.

17. Marquardt, op.cit. Vol. 10, pp. 245-6 and references cited there.

18. Dio Cass. 42, 6, cf. Appian Bellum Civile, V, 4.

19. Vide Supra note 6.

20. Suet. Caes. ch. 25.

21. Livy 45, 18, 5; cf. 45, 29, 4.

22. Vell. 2, 37, 5.

23. Livy 45, 26; cf. note 21 supra.

24. Vide supra note 18.

B. Decuma.

In Sicily Rome found a system of taxation already well organized--a system which was entirely different from anything she had employed in Italy. But it was always Rome's policy to leave the condition of conquered territory unaltered, as far as possible, and this system had proved satisfactory in Sicily previous to her conquest and was therefore left in force.²⁵

As stated above according to this system of taxation the cultivators of the land paid a tenth of the produce secured from each year's harvest. In Sicily the tenths were assessed according to the Lex Hieronica, a law passed by Hiero, King of Sicily (270-216 B.C.), before the Roman conquest.

This law provided that the decumae were to be farmed by tax-gatherers, i. e. contracts for the collection of the decumae were to be sold at auction to the highest bidder. This law continued to regulate the sale of the decumae even after the Roman conquest:

"Itaque decumas lege Hieronica semper vendendas censuerunt."²⁶

"Tu (Verres) primus contra (legem Hieronicam) venderas."²⁷

25. Vide supra note 6.

26. Ibid.

27. In Verr. II, 2,60; cf. II, 2,26.

The amount which the contractors were to collect was determined by the "professiones" (reports) of the aratores (cultivators) in regard to their harvests:

"Ea est enim ratio decumanorum ut sine plurimis litteris confici non possit: singula enim nomina aratorum et cum singulis pactiones decumanorum litteris persequi et conficere necesse est. Jugera professi sunt omnes aratores imperio atque instituto tuo (Verres)." ²⁸

The professio was made by the man who was actually cultivating the land whether he were the possessor or merely renting the land from the possessor:

"Verres in Xenonem iudicium dabat illud suum damnatorium de jugerum professione. Xeno ad se pertinere negabat: fundum elocatum esse dicebat. . . . Dicebat ille non se arasse, quod satis erat." ²⁹

The reports of the cultivators as well as the sale of the contracts were regulated by the Lex Hieronica:

"Acutissime ac diligentissime scripta, quae lex (Lex Hieronica) omnibus custodiis subiectum aratorem decumano tradidit, ut neque in segetibus, neque in areis, neque in horreis, neque in amovendo, neque in exportando frumento, grano uno posset arator sine maxima poena fraudare decumanum." ³⁰

28. Ibid II, 3,47; cf. II, 3,15; 21;43.

29. Ibid II, 3,22.

30. Ibid II, 3,8.

The assessment was levied wholly on the land not on the person:

"Nam cum aratori aliquid imponitur, non hominis si quae sunt praeterea facultates, sed arationis ipsius vis ac ratio consideranda est, quid ea sustinere, quid pati, quid efficere possit ac debeat."³¹

The decumae were levied not only on grain, wheat and barley, but also on wine, oil and some kinds of vegetables:

"Pro decumis hordei (barley) alia pecunia cogitur. . . Ita ab una civitate, vi eripiuntur tritici medimnum ~~XXXIII~~."³²

"L. Octavio et C. Cottae consulibus senatus permisit ut vini et olei decumas et frugum minutarum, quas ante quaestores in Sicilia vendere consuessent, Romae venderent."³³

The decumae were to be paid in kind; that is, according to law, an actual tenth of the crop was to be gathered by the contractors.

"Quasi vero populus Romanus hoc voluerit . . . cum omnes aratorum fortunas decumarum nomine eriperes, in posterum fructu illo commodoque rei frumentariae populum Romanum privares."³⁴

31. Ibid II, 3, 86.

32. Ibid II, 3, 31; cf. Ibid 34.

33. Ibid II, 3, 7.

34. Ibid II, 3, 19; cf. note 35 infra.

The contracts for the collection of the decumae were taken for districts, each district making a statement of the amount of its decumae:

"Dico . . . Q. Minucium, . . . ad decumas agri Leontini tritici modii non mille, non duo, non tria milia, sed ad unas unius agri decumas tritici modium triginta voluisse addere."³⁵

According to the Lex Hieronica the contracts for the collection of the decumae for the civitates decumanae of Sicily were to be sold in the province itself:

"(Our ancestors provided) ut certo tempore anni, ut ibidem, in Sicilia, denique ut lege Hieronica (decumas) venderent."³⁶

"Testis est tota provincia propterea quod undique ad emendas decumas solent eo (Syracusas) convenire."³⁷

When they were sold at Rome it was considered an irregular proceeding.³⁸

But the contracts for Asia were regularly sold at Rome according to the Lex Sempronia (122 B.C.) by which the tithing system was introduced into that province:

35. Ibid II, 3, 64; cf. II, 3, 33; 44; chapter III, note 9.

36. Vide supra note 6.

37. In Verr. II, 3, 64.

38. Vide supra note 33.

"Censoria locatio constituta est, ut Asia, lege Semproniam."³⁹

There were a few states in Sicily also, called "civitates censoriae"⁴⁰ whose contracts were sold at Rome:

"Perpauci Siciliae civitates sunt bello a maioribus nostris subactae: quarum ager cum esset publicus populi Romani factus tamen illis est redditus: is ager a censoribus locari solet."⁴¹

At least in the case of Sicily the provincials themselves might bid for these contracts:

"Hic Aeschrio . . . in Herbitensibus decumis novus instituitur publicanus. Quod cum Herbitenses . . . liciti sunt usque eo quoad se efficere posse arbitrabantur."⁴²

"Thermitani miserunt qui decumas emerent agri sui."⁴³

The decumae were, of course, not paid by the civitates foederatae⁴⁴, or the civitates liberae et immunes⁴⁵:

"Foederatae civitates duae sunt quarum decumae venire non soleant. . . . quinque praeterea sine foedere immunes ac liberae. . . . Praeterea omnis ager Siciliae civitatum decumanus est."⁴⁶

39. Vide supra note 6; cf. Att. I, 17.

40. Vide chapter I, p. 12.

41. Vide supra note 6.

42. In Verr. II, 3, 33; cf. Ibid 42.

43. Ibid II, 3, 42.

44. Vide Chap. I, note 13.

45. Ibid, note 27.

46. Vide supra Note 6.

These decumae were not regularly levied upon those provinces which paid a stipendium, but an assessment of grain was sometimes made upon the stipendiary provinces. In Sardinia, during the Second Punic war, a contribution of grain was exacted in addition to a heavy money tax:

"(Sardi) gravi tributo et collatione iniqua frumenti pressi sunt."⁴⁷

Again after its desertion, the Romans collected both grain and money:

"Diende alias quoque civitates, quae . . . ad Poenos defecerant . . . dediderunt se, quibus stipendio frumentoque imperato."⁴⁸

Later a regular assessment was made at least for a few years.⁴⁹

C. Tributum.

The "tributum" was originally the tax assessed upon Roman citizens in Italy to meet unusual expenses--most often the expense of maintaining an army during time of war. When the regular payment of the army was instituted this tax must

47. Livy 23,31.

48. Ibid 23,41.

49. For a discussion of the character of this tax in Sardinia and Livy's references to it, vide infra p.33.

have been assessed yearly:

"(Senatus decrevit) ut stipendium miles de publico acciperet. . . . unde ea pecunia confici poterat nisi tributo populo indicto?"⁵⁰

This contribution might be repaid after a successful war:

"Senatus consultum factum est, ut ex pecunia, quae in triumpho translata esset, stipendium, conlatum a populo in publicum, quod eius solutum antea non esset, solveretur."⁵¹

After the Roman victory in the Third Macedonian War (167 B.C.) the tributum was no longer imposed upon citizens in Italy:

"Omni Macedonum gaza, quae fuit maxima, potitus est Paulus tantum in aerarium pecuniae invexit, ut unius imperatoris praeda finem attulerit tributorum."⁵²

Applied to the assessments in the provinces the term regularly has one of two meanings in the works of Cicero and other writers of the Republican period. It was either the local taxes raised by the provinces for local expenses, in which case the amount was based on the value of the property of individuals:

"Omnes Siculi ex censu quotannis tributa conferunt."⁵³

50. Livy 4, 60.

51. Ibid 39, 7.

52. Cicero, De Officiis, II, 22, 76.

53. In Verr. II, 2, 53; cf. Ibid 55; Fam. III, 7, 2; XV, 4, 2; Q. Fr. I, 1, 8; Pro Flacco, ch. 19.

Sometimes this tax was raised to meet a deficit in the payment to Rome, collected, however, by local officials:

"Pecunia, quae in stipendium Romanis suo quoque anno penderetur, decrat, tributumque grave privatis imminere videbatur."⁵⁴

The other meaning of the word as used by Republican writers is an extraordinary tax imposed per capita by Rome:

"Interim acerbissime imperatae pecuniae tota provincia exigebantur. . . . In capita singula servorum ac liberorum tributum imponebatur."⁵⁵

Later writers use the term as equivalent to stipendium:

"Indeed I wonder that the Romans always demand silver and not gold as tributum."⁵⁶

Or to mean a direct assessment on individuals and opposed to stipendium:

"Nam neque quies gentium sine armis neque arma sine stipendiis neque stipendia sine tributis haberi queunt."⁵⁷

There is some question whether "tributum" ever meant a poll-tax assessed by Rome upon the provincials. Two passages in

54. Livy 33,46,8; cf. Pro Flacco ch.9.

55. Caesar, Bellum Civile, III,32; cf. In Verr. II,3,42.

56. Pliny, Natural History, 33,51.

57. Tacitus, Histories, IV, 74.

Cicero's Letters are thought by some to mean that such a tax was assessed, and others interpret them to refer to local taxes.

In one of these passages the word "tributum" is used:

"Volo te scire, me de isto sumptu legationum . . .
decrevisse nihil nisi quod principes civitatum a me postulassent,
ne in venditionem tributorum (sale of contracts for tributum) et
illam acerbissimam exactionem . . . capitum atque ostiorum
inducerentur sumptus minime necessarii." ⁵⁸

"Andivimus nihil aliud nisi imperata ἐπι κεφάλια
solvere non posse: ὡ γὰρ ὅς ὅντων omnium venditas." ⁵⁹

Mommsen says ⁶⁰ that in "Cilicia and Syria there was
paid a one per cent tax on estate; there was in Africa also a
similar tax in which case the estate seems to have been valued
according to certain presumptive indications, e.g. the size of
the land occupied, the number of doorways, number of heads of
children and slaves.

In accordance with this regulation, the magistrates
of each community, under the superintendence of the Roman governor
settled who were to pay the tax and what was to be paid by each
individual, (imperata ἐπι κεφάλια). ⁶¹ If anyone did not pay this

58. Fam. III, 8, 5.

59. Att. V, 16, 2.

60. Roman History, Vol. III, p. 397 note.

61. Q. Fr. I, 1, 8.

in the proper time, his tax debt was sold just as at Rome, i. e., was handed over to a contractor with an adjudication to collect it!"⁶²

Tyrrell and Purser⁶³ agree that Mommsen's interpretation is probable; Greenidge⁶⁴ says that the words "venditio tributorum" refer to local taxes improperly sold to publicani. Tyrrell and Purser suggest⁶⁵ that this sort of tax is perhaps best regarded as a special kind of extortion practiced by unscrupulous governors and is similar to the exactions of Scipio in 48 B.C.⁶⁵

D. Scriptura.

The scriptura was a tax paid by those who kept their cattle on the public pastures either in Italy or the provinces. The name is probably derived from the fact that each owner had to register (scribere) his name and the number of cattle entered in the pasture.

This tax was collected by companies of Roman publicani by contract like all other vectigalia in the provinciae vectigales. In fact it seems to have been paid only by those provinces under this system, i.e. Asia and Sicily:

"Portum autem et scripturam eadem societas (in Sicily) habebat."⁶⁶

62. "Venditio tributorum," Fam.III,8,5; cf.Att.V,16,2.

63. The Correspondence of Cicero - Vol.III,p.329.

64. Roman Public Life, p.320, note 3.

65. Caesar, B.C. III, 32, vide supra note 55.

66. In Verr. II, 2,70; cf.II,3,71.

"Cum P. Terentio Hispone, qui operas in scriptura pro magistro dat, mihi summa familiaritas consuetudoque est."⁶⁷

This tax was sometimes burdensome and Cicero says⁶⁸ that the Greeks in Asia hated it together with other Roman taxes "worse than death itself."

E. Portoria.

The tax paying communities in the provinces, particularly coast towns, usually had to pay duty on goods exported and imported - "portoria." Cicero states that Verres had violated the law by exporting articles without paying portoria:

"Canuleius vero, qui in portu Syracusis operas dabat, furta quoque istius (Verres) permulta nominatim ad socios perscripserat, ea quae sine portorio Syracusis erant exportata."⁶⁹

Perhaps an import duty was not always required and in the case cited below Cicero may mean that Piso was overstepping his rights in collecting these dues in his province:

"Quid? Vectigalem provinciam singulis rebus quaecumque venirent, certo portorio imposito servis tuis publicanis a te factam esse meministi?"⁷⁰

In the case of goods which were imported there was a

67. Ad Fam. XIII, 65; cf. Att. XI, 10; V., 15; Pro lege Man. ch. 6.

68. Pro Flacco, ch. 8.

69. In Verr. II, 2, 70; cf. II, 2, 72; 74.

70. In Pisonem, ch. 36.

question whether portorium should be paid if the goods were not sold:

"Illud tamen, quod scribis, animadvertas velim, de portorio circumvectionis."⁷¹

Tyrrell and Purser⁷² interpret this to refer to the question whether duty must be paid on goods entered at a harbour and not sold, i.e. whether duty must be paid on goods at every harbour entered on a trip from town to town in search of a market. Others have interpreted⁷³ the phrase to mean a tax on the right of carrying goods from one place to another for sale after importation. In any case Cicero voted against the legality of the tax mentioned.

If the first interpretation is correct it may be assumed that import duty was charged only on goods imported for sale and not on those brought in for the importer's private use.

Goods carried from one point to another within the province where they were produced were probably not regularly subject to portoria:

"Cognoscite nunc de crimine vinario, quod illi invidiosissimum et maximum esse voluerunt. . . . video, iudices, esse crimen et genere magnum (vectigal enim esse impositum

71. Att. II, 16.

72. Op. Cit. Vol. I, p. 299 note.

73. Harper's Latin Dictionary.

fructibus nostris dicitur) et invidia maximum."⁷⁴

The export duty in Sicily in Cicero's time was five per cent of the value of the article:

"His exportationibus, quae recitatae sunt, scribit sestertia LX socios perdidisse ex vicesima portorii Syracusis."⁷⁵

Like the scriptura the portoria were collected by Roman tax-gatherers and were sometimes a real burden on the province.⁷⁶

The civitates foederatae and civitates liberae et immunes were not required to pay their portoria to Rome but were allowed to collect them as their own.⁷⁷

F. Frumentum Emptum.

The provincials were also required to make certain contributions which by law were to be paid for by the state-- these were called "frumentum emptum" (purchased grain).

1. Frumentum in cellam.

In the first place there were certain needs of the governor and his staff which must be satisfied, and money to pay for this "frumentum in cellam" was supplied the governor by the senate:

74. Cicero, Pro Fonteio, ch. 9.

75. In Verr. II, 2, 75.

76. Vide supra, notes 66, 67, 68.

77. Vide chapter I, notes 14 and 30.

"Nam eum ex senatus consultu et ex legibus frumentum in cellam ei sumere liceret; idque frumentum senatus ita aestimasset, quaternis sestertiis tritici modium, binis hordei." ⁷⁸

"Data tibi pecunia est, Verres, una qua frumentum tibi emeris in cellam." ⁷⁹

2. Altera decuma.

In times of great need or scarcity of grain at Rome a second tenth, altera decuma, might be required from the civitates which were subject to decumae:

"Hinc (i. e. from cultivated land) cum unae decumae lege et conditione detrahantur, alterae novis institutis propter annonae rationem imperentur." ⁸⁰

This contribution like the "frumentum in cellam" was to be paid for by the state at a price regulated by law:

"Senatus, cum temporibus rei publicae cogitur ut decernat ut alterae decumae exigantur, ita decernit ut pro his decumis pecunia solvatur aratoribus; ut quod plus sumitur quam debetur, id emi non auferri putetur." ⁸¹

"Frumenti in Sicilia emere debuit Verres ex senatus consulto et ex lege Terentia et Cassia frumentaria. Emendi duo

78. In Verr. II, 3, 81.

79. Ibid II, 3, 87; cf. II, 3, 86; 90.

80. In Verr. II, 3, 98.

81. Ibid II, 3, 16.

genera fuerunt; unum decumarum . . . pretium autem constitutum decumano in modios singulos sestertia III." ⁸²

The alterae decumae just as the decumae were paid in kind:

"Theomastus . . . aratores ita vexavit ut illi in alteras decumas . . . triticum emere necessario propter inopiam cogerentur." ⁸³

It may be assumed that, at least in Sicily, the alterae decumae were collected by Roman tax gatherers like the decumae.

The character of the alterae decumae levied in Sardinia is rather uncertain. Wherever Livy refers to it he mentions it in connection with that contribution in Sicily which would indicate that it was the same sort of tax and was probably paid for by the state. ⁸⁴

But it is known that Sardinia was a province which paid a fixed stipendium and hence would naturally not pay any sort of decumae. Heitland believes ⁸⁵ that both stipendium and decumae were levied from Sardinia at the same time. Marquardt distinguishes ⁸⁶ between this tax in Sardinia and in provinces paying decumae--he believes that the former came as a deduction from the amount of stipendium. The "vicesima" of Spain was of the same character.

82. Ibid II, 3, 70; cf. II, 3, 85.

83. Ibid II, 3, 43; cf. 48; 77.

84. Livy 37, 2, 12; 37, 50, 9; 36, 2, 12; 42, 31, 8.

85. The Roman Republic, Vol. II, p. 218.

86. Marquardt, op. cit., Vol. 10, pp. 248-9.

3. Frumentum imperatum.

If the needs of Rome were not satisfied even by a double assessment of decumae a further contribution called "frumentum imperatum" might be demanded. This was also paid for by the state, and was required from all the civitates:

"Ex senatus consulto, itemque ex lege Terentia et Cassia frumentum aequabiliter emi ab omnibus Siciliae civitatibus oporteret."⁸⁷

It was required even of the privileged civitates which paid no other taxes to Rome:

"(Mamertines)⁸⁸ tritici modium LX millia empta populo Romano dare debebant et solebant."⁸⁹

"(Verres) huic (Halesa)⁹⁰ in annos singulos cum sexagena tritici millia modium imperavisset pro tritico nummos abstulit quanti erat in Sicilia triticum."⁹¹ In this case Cicero declares the money substitution illegal but considers that the sixty thousand modii of wheat would have been a lawful exaction.

It would seem that the civitates decumanae were liable to both of these extra assessments. Cicero states⁹² that

87. In Verr. II, 5, 21. -

88. Vide supra note 6.

89. In Verr. II, 4, 9.

90. Vide supra note 6.

91. In Verr. II, 3, 73.

92. Ibid II, 5, 21.

all the civitates were to furnish "frumentum emptum", and he says further⁹³ that there were two kinds of purchase, one the second tenth, the other the purchase of what was furnished in fair proportion by all the different cities. Arnold believes⁹⁴ that the "frumentum imperatum" fell only on those states not liable to the regular exactions and that where Cicero says all the states were liable to "frumentum emptum" he may mean that the civitates decumanae were liable to alterae decumae which were paid for and were therefore "frumentum emptum", and the other states were liable to "frumentum imperatum."

G. Special taxes.

Beside these taxes regularly and legally assessed, there were other special taxes such as the ship tax imposed upon certain towns of Sicily and Asia and perhaps other provinces, which was to cover the expense of protecting their trade against pirates:

"Nonne eo ipso tempore, cum L. Flaccus in Asia remiges imperabat, nos hic in mare superum et inferum sestertium ter et quadragens erogabamus? Postero anno nonne M. Curtio et P. Sextilio quaestoribus pecunia in classem est erogata?"⁹⁵

93. Ibid II, 3, 70.

94. Roman Provincial Administration, p.183.

95. Pro Flacco, ch.13.

This tax was assessed in proportion to the taxation of the cities:

"Decem enim naves jussu L. Murenæ populus Milesius ex pecunia vectigali populo Romano fecerat, sicut pro sua quaeque parte Asiae ceterae civitates."⁹⁶

Some of the civitates foederatae were not required to contribute to this tax. The foedera of such states stated whether or not they were to be subject to it:

"Quid si eiusmodi esse haec duo foedera duorum populorum, iudices, doceo, ut Tauromenitanis nominatim cautum et exceptum sit foedere, ne navem dare debeant; Mamertinis in ipso foedere sanctum atque praescriptum sit, ut navem dare necesse sit."⁹⁷

A governor had a right to require his province to contribute money for the purpose of erecting statues in his own honor. This money had to be spent on the statues within five years:

"Verum ubi tandem aut in quibus statuis ista tanta pecunia consumpta est? . . . Scilicet expectemus legitimum illud quinquennium; si hoc intervallo non consumpserit, tum denique nomen eius de pecuniis repetundis statuarum nomine deferemus."⁹⁸

96. In Verr. II, 1, 35; cf. II, 4, 9; 5, 17; 24; Pro Flacco ch. 12; 14.

97. Ibid II, 5, 19; cf. note 6 supra.

98. Ibid II, 2, 58.

The custom of presenting gifts to the governor came to be so commonly observed that when Cicero refused to accept the money raised to erect a temple in his honor:

"Cum ad templum monumentumque nostrum civitates pecunias decrevissent, cum . . . nominatim lex exciperet, 'ut ad templum et monumentum capere liceret,' . . . tamen id . . . accipiendum non putavi."⁹⁹

the people of Cyprus were amazed and used the money to pay off their public debt.¹⁰⁰

By the terms of the Lex Julia¹⁰¹ the provincial towns were required to furnish the expenses of governors and generals traveling through. Cicero takes great pride in telling that on his journey to Cilicia neither he nor his staff took even what was due them by this law:

"Levantur tamen miserae civitates quod nullus fit sumptus in nos neque in legatos neque in quaestorem neque in quemquam. Scito non modo nos foenum aut quod ex lege Julia dari solet non accipere sed ne ligna quidem, nec praeter quattuor lectas et tectum quemquam accipere quidquam."¹⁰²

Cicero's emphasis on his attitude in this case shows

99. Q. Fr. I, 1, 9.

100. Att. VI, 2.

101. Vide chapter IV, page 57, seq.

102. Att. V, 16; cf. Att. V, 10; 21.

that not all governors were so considerate, and there is other evidence that Roman officials, and even private citizens who were granted "liberae legationes" (free passes) often proved a burden to the provinces:

"Privati et ad privatum negotium exierunt, non maximis opibus neque summa auctoritate praediti; tamen auditis profecto quam graves eorum adventus sociis vestris esse soleant."¹⁰³

Furnishing winter-quarters for the soldiers was also a heavy burden on the provinces.¹⁰⁴

A further exaction which governors might impose was the expense of sending an embassy to Rome to sing his own praises and try to win for him a triumph. Cicero disapproved heartily of this custom and called it a "source of unnecessary expense," and goes on to say:

"Nam quod ad legatos attinet, quid a me fieri potuit aut elegantius aut iustius quam ut sumptus egentissimarum civitatum minuerem. . . . Apameae cum essem, multarum civitatum principes ad me detulerunt sumptus decerni legatis nimis magnos cum solvendo civitates non essent."¹⁰⁵

103. Cicero, De legibus II, 17.

104. Vide chapter IV, notes 29 and 30.

105. Ad Fam. III, 8.

Chapter III.

THE COLLECTION OF THE VECTIGALIA.

The land tax of those provinces which paid stipendium was collected by local magistrates¹ and paid directly to the Roman quaestors:

"When the publicani . . . wronged you by demanding more than was due, C. Caesar remitted to you one third of what you had paid them and put an end to their outrages; for he even turned over to you the collection of the taxes from the soil."²

All the other vectigalia were gathered by agents called publicani:

"Publicani autem dicuntur qui publica vectigalia habent conducta."³

These agents were not hired by the central government but were rather business men who paid for the right of collecting the taxes and made their profit from whatever the revenues brought in more than the sum paid for the right to collect them.

This right to gather the vectigalia was granted by

1. Vide chapter II, note 18.
2. Appian, Bellum Civile, V,4.
3. Digest, 39,4,12 Par.3.

contract, the contract being sold in some cases by the censor at auction in Rome,⁴ and in other cases in the province itself.⁵

The publicani took these contracts at their own risk-- if the assessments did not cover the amount paid for the contract, the contractor had to suffer the loss:

"Hic te ita versari, ut et publicanis satis facias, praesertim publicis male redemptis."⁶

In spite of this possible loss the business of farming the taxes was in general a source of profit:

"Falcidius emerat (fractus Trallianorum) sestertiis nongentis milibus. . . . Emit igitur aliquid, quod certe multo pluris esset."⁷

The contracts were let for a definite period of time-- usually five years:

"Civitates locupletaram, publicanis etiam superioris quinquenni reliqua sine sociorum ulla querella conservaram."⁸

They were let for districts:

"Eius agri (district) decumas cum emisset idem Apronius, Agyrium venit."⁹

The money for the contract was paid into the treasury at the time of purchase:

4. Vide chapter II, notes 39 and 40.

5. Ibid, notes 36,37 and 48.

6. Q. Fr.I, 1,11; cf.Ibid II, 11; Fam.II,13; VI,1;Pro lege Man.Ch.7.

7. Pro Flacco, ch.37.

8. Fam.II,13.

9. In Verr.II,3,27;cf.Ibid II,3,42;51;Att.V,15;vide ch.II,note 35.

"They purchase the contracts from the censors for themselves; and others go partners with them; while others again go security for these contractors or actually pledge their property to the treasury for them."¹⁰

The revenues for a whole district were of considerable value and ordinarily only rich men could afford to take these contracts. These men were usually Roman equites. Cicero speaks of the publicani as an important factor in the state politically because of their identity with the equites:

"Si vectigalia nervos esse rei publicae semper duximus, eum certe ordinem, qui exercet illa, firmamentum ceterorum ordinum recte esse decemus."¹¹

In Sicily the provincials were allowed to bid for the contracts for their own district.¹²

The publicani combined other business with the work of collecting taxes--many of them had large fortunes which they invested in the provinces:

"Publicani . . . suas rationes et copias in illam provinciam contulerunt."¹³

Though it was illegal some of them seem to have engaged in lending money to the provincials.¹⁴

10. Polybius, VI,17.

11. Pro lege Man.ch.7;cf.Fam.XIII,9;In Verr.II,3,41.

12. Vide chapter II, notes 42 and 43.

13. Pro lege Man.Ch.7;cf.Ibid ch.2; Pro Planco,ch.13.

14. Vide chapter IV, note 75.

Societates.

Even rich men could not always raise the necessary sum to pay for these contracts and they were not willing to stand the whole loss in case the taxes gathered should not repay the sum given for the contract, hence companies of shareholders were organized to undertake this work:

"Praeterea cum sociis scripturae mihi summa necessitudo est."¹⁵

These companies were organized under a head manager at Rome called *manceps*, or *magister*:

"Operas Carpinatii magno opere laudavit, dat amico suo cuidam negotium, qui tum magister erat eius societatis; ut diligenter caverat atque prospiceret ne quid esset in literis sociorum, quod contra caput suum aut existimationem valere posset."¹⁶

This *magister* kept a record of all the business of the company, and was probably elected annually, the same man not serving as manager for the whole term of the contract:

"Sciebam enim hanc magistrorum qui tabulas haberent consuetudinem esse ut, cum tabulas novo magistro traderent, exempla literarum ipsi habere non nollent."¹⁷

15. Fam. XIII, 65; cf. In Verr. II, 2, 70; 71, vide supra note 10.

16. In Verr. II, 2, 71.

17. Ibid II, 2, 74.--In this case the accounts kept were of "portoria" but it seems likely that the same custom was observed in the case of all *vectigalia*.

Polybius describes three stages in the business of a company, bidding for the contract, depositing security, and finally handing the vectigal into the treasury.¹⁸

In the province there was a deputy-manager, or pro magistro, in charge of the collection of the vectigalia:

"Cum P.Terentio Hispone, qui operas in scriptura pro magistro dat, mihi summa familiaritas consuetudoque est."¹⁹

These head collectors were assisted by subordinates who did the actual collection of the taxes:

"Cum publicani familias maximas, quas in saltibus habent, quas in agris, quas in portibus atque custodiis, magno periculo se habere arbitrentur?"²⁰

This probably was the position of the publicans mentioned in the New Testament.²¹

These companies took their names from the taxes they collected:

"Decumani, hoc est, principes et quasi senatores publicanorum."²²

18. Vide supra note 10.

19. Fam. XIII, 65; cf. In Verr. II, 2, 70.

20. Pro lege Man. ch. 6; compare the frequent references to the assistants of Apronius, called "Slaves of Venus"-- In Verr. II, 3, 25; 26 et passim.

21. St. Luke III, 13, et passim.

22. In Verr. II, 2, 71. These were the publicani who gathered the decumae of wheat, barley, wine, oil etc.

"Non tam de portorio quam de non millis iniuriis portitorum querebantur."²³

Some companies farmed only one kind of tax²⁴, others two or more kinds. The portoria and scriptura seem to have been frequently farmed by the same company:

"Portum autem et scripturam eadem societas habebat."²⁵

Occasionally at least a company farmed all the vectigalia of a district:

"Misit literas in Siciliam ad Carpinatium, cum esset magister scripturae et sex publicorum."²⁶

It was a distinct advantage for Rome to have her vectigalia gathered by the publicani since it enabled her to know what revenues she could count on for periods of five years at a time and not be dependent upon the returns from uncertain harvests, etc. But the system was far from satisfactory either to Rome or to the provinces.

23. Q. Fr. I, 1, 11.

24. Vide supra note 19.

25. In Verr. II, 2, 70; cf. Att. V, 15; XI, 10.

26. In Verr. II, 3, 71. The meaning of "publicanorum" is disputed. It has been taken to be equivalent to vectigalia, and it does have that meaning in another passage in Cicero where he says "publicis male redemptis." (Q. Fr. I, 1, 33). This would make the meaning "Scriptura and six other branches of vectigalia." There was the portorium, the vectigal of wheat and barley, which were let separately in Sicily, of oil, of wine, of "fruges minutae", all mentioned by Cicero and these make just six. Vide Long's note on this passage. Compare with the thought here Pro lege Man. ch. 6.

The publicani were not sufficiently under the control of the central government and the very plan of tax gathering encouraged them to collect more than was due from the provincials since their profit came in the amount they could collect over the sum paid to the treasury for their contract.²⁷

27. Vide supra, p.39.

CHAPTER IV.

EXTORTION.

In theory the Roman system of provincial taxation was not unfair or particularly burdensome, but as it worked out in practice it often resulted in untold misery and hardship for the provinces.

Cicero in a letter to the Senate of which body he himself was a member, speaks of the "harshness and injustice of our rule"¹ in the provinces. In another place he says of the Roman magistrates of his time:

"Difficile est dictur, Quirites, quanto in odio simus apud exteras nationes propter eorum quos ad eos per hos annos cum imperio misimus, injurias ac libidines."²

Even better evidence of the usual attitude of Roman officials in the provinces is found in Cicero's description of his province, Cilicia, on his arrival:

"Audivimus nihil aliud nisi imperata ἐπι κεφάλιᾳ
solvere non posse, ὡς ἅς omnium venditas, civitatum genitus
ploratus."³

And in his assertion that his own kindly rule was very unusual and novel to the provincials:

1. Fam. XV, 1. "Acerbitatem atque injurias imperii nostri."
2. Pro lege Manilia, ch. 22.
3. Att. V, 16, 2; cf. Att. V, 21; 17; VI, 1.

Quibus incredibilis videtur et nostra mansuetudo et abstinentia."⁴

Moreover he considered his brother worthy of special praise because his subjects in Asia received him as a "protector and not as a tyrant:"

"Cum urbs custodem non tyrannum, domus hospitem non expilatorem recepisse videatur."⁵

No matter how unselfish the Roman rule was in theory, in reality she considered her provinces merely her estates, "praedia populi Romani"⁶ and she furnished them protection in order to ensure the permanence of her revenues from them:

"Cum vero perditis profligatisque sociis, vectigalia populi Romani deminuta res frumentaria, comaeatus, copiae, salus urbis atque exercituum nostrorum in posteritatem istius avaritia interierit; saltem populi Romani commoda respicite."

Many of the injuries suffered by the provinces were at the hands of their governors, due to the fact that these governors had unlimited power over their subjects,⁸ and also to the fact that they looked for the remuneration of their services not in a fixed salary paid by the state but in whatever they could gain from the revenues of their provinces.

4. Att.V,18.

5. Q.Fr.I,1,12.

6. In Verr.II,2,3.

7. Ibid II, 3,55; cf.Pro lege Man.Ch.6.

8. Ibid II,3,7; cf.Q.Fr.I,1,18.

Cicero, however, showed that an economical governor could save enough to make a very respectable salary by careful use of what was allowed him by the state for his expenses. At the end of his year in Cilicia he had 2,200,000 sesterces⁹ (about \$250,000), one million of which he turned over to the state much to the indignation of his staff who expected him to share it with them.

It seems to have been a very common thing for a bankrupt Roman to obtain a provincial command with the express purpose of recuperating his financial condition, as Cicero says of Gabinus:

"Gabinium egere sordidissime, sine provincia stare non posse."¹⁰

Verres openly boasted that he expected to make three fortunes during his rule as governor of Sicily:

"Neque sibi soli pecuniam quaerere, sed ita triennium illud praesturae Siciliensis distributum habere, ut secum praeclare agi diceret, si unius anni quaestum in rem suam converteret, alterum patronis et defensoribus suis traderet, tertium annum totum . . . iudicibus reservaret."¹¹

9. Fam.V,20,9.

10. In Pisonem, ch.6.

11. In Verr.I,14; cf. Ibid II,3,19. The passage quoted showed also the evil of bribery at Rome; Verres had bribed his way to office and must make enough during his term not only to pay off these debts but also to bribe the judges when he should be brought to trial for extortion.

A governor like Verres could find many ways of extorting money and grain from his province. Cicero says of him:

"Innumerabiles pecuniae ex aratorum bonis coactae sunt."¹²

His assessments of decumae were so oppressive and exacting that when Cicero visited Sicily after Verres' departure he found that many of the Sicilians had left their farms in despair and that the agriculture of the island was practically ruined for the time:

"Diffugerant enim permulti, . . . nec solum arationes sed etiam sedes suas patrias istius (Verres) injurias exagitati reliquerant. . . . Sic mihi affecta visa est ut hae terrae solent in quibus bellum acerbum diuturnumque versatum est."¹³

The Roman treasury did not gain anything by these excessive assessments as the governor made the demands for his own benefit and pocketed the profits himself:

"Omnes denique agros decumanos per triennium populo Romano ex parte decuma, C. Verri ex omni reliquo vectigales fuisse; et plerisque aratoribus nihil omnino superfuisse."¹⁴

12. Ibid I, 5; cf. I, 18.

13. Ibid II, 3, 18; cf. II, 3, 16; 47; 97; 98.

14. Ibid II, 3, 43; cf. II, 3, 19.

Likewise the contributions which were supposed to be paid for by the state were overassessed by Verres and not paid for, or even a money payment was illegally substituted for the grain:

"(Theomnastus) aratores ita vexavit ut illi in alteras decumas . . . triticum emere necessario propter inopia m cogerentur." ¹⁵

"Reperietis quinquies tanto, iudices, amplimur istum quam quantum in cellam sumere licitum sit civitatibus imperavisse. . . cum pecunia deberetur, soluta non est, cum optima aestimatione senatus frumentum eos in cellam dare voluisset." ¹⁶

"Etianne frumentum pro empto gratis dare? etianne in cellam cum cupiant gratis dare, ultra pecuniam grandem addere?" ¹⁷

Verres forced the cities to prefer the money payment by requiring them, contrary to law, to deliver their grain at some distant point in order that the expenses of delivery might be very great and make the money payment the easier of the two to meet. ¹⁸

The Verrine orations of Cicero are full of accounts

15. Ibid II, 3,43; vide chapter II, p. 31.

16. Ibid II,3,97; cf. In Caelium, ch.10.

17. In Verr. II, 3,98; cf. II,1,38.

18. Ibid II, 3,83.

of the harsh treatment of those who resisted the assessments:

"Videtis pendere alios ex arbore; pulsari autem alios et verberari; porro alios in publico custodiri." ¹⁹

And of the illegal trials of those who would not or could not comply with Verres' demands. ²⁰

Verres also assisted the publicani to exact more than was due by issuing special edicts in their favour. ²¹

Even the right to ask the province to raise money for statues in the governor's honor might be abused:

"Primum igitur in hanc rem testem totam Siciliam citabo, quae mihi una voce statuarum nomine magnam pecuniam per vim coactam esse demonstrat." ²²

Unscrupulous governors also added another burden by demanding "lucrum", or a compliment for testing and giving the valuation of grain:

"Coguntur Herbitenses ei lucri dare tritici modium XXXVII milia." ²³

"Lucrum" was also demanded for the head tax collector:

"(Apronius) emit agri Liparenensis, miseri atque

19. Ibid II, 3, 26.

20. Ibid II, 3, 15; 27-28; 29 et passim.

21. Vide note 68 infra.

22. In Verr. II, 2, 59; 63.

23. Ibid II, 3, 32; cf. Ibid, 38; In Pisonem ch. 35.

ieiuni, decumas tritici medimnis DC Liparenses . . .
accipere decumas et numerare coguntur lucri sestertia XXX
milia."²⁴

And even for the subordinate assistants of the
collector:

"Tertio anno XII modii tritici lucri Diogneto
Venereo dare coacti sunt."²⁵

Verres even made assessments upon civitates
which by law were exempted from taxation:

"Quid Halicyenses . . . ipsi agros immunes
habent, nonne sestertia XV milia dare coacti sunt? . . .
Segestam item ad immunem civitatem Venereus Symmachus
decumanus immitteretur."²⁶

He also required Tauromenium to furnish a ship
contrary to the provision of her treaty which expressly
exempted her from this tax.²⁷

A governor on his way to his province often used
his right to ask for traveling expenses as a means of extorting
far more than was necessary and such journeys were usually

24. In Verr. II, 3,37; cf. Ibid 30;38;39.

25. Ibid II, 3,38; cf.39.

26. Ibid II, 3,40; vide chapter I, note 27.

27. Vide chapter II, note 97.

a burden to the provinces as Cicero indicates by showing how unusual his own trip to Cilicia was in this respect.²⁸

Worse even than the governor's trip through a province was his stay with his soldiers in winter-quarters:

"Utrum plures arbitramini per hosce annos militum vestrorum armis hostium urbes an hibernis sociorum civitates esse delstas?"²⁹

It was granted Termessus, a civitas libera et immunes,³⁰ as a special privilege that she need not furnish winter quarters to Roman soldiers except by special order of the Senate.³¹

And Cicero says that the Cyprians were willing to pay two hundred Attic talents a year to be exempted from this service:

"Illud autem tempus quotannis ante me fuerat in hoc quaestu: civitates locupletes, ne in hiberna milites reciperent, magnas pecunias dabant: Cyprii talenta Attica CC."³²

28. Vide chapter II, note 102.

29. Pro lege Man. ch.13.

30. Vide chapter I, note 24.

31. Lex Antonia de Termessibus, Sec.5.

32. Att.V,21.

An upright governor had to resist not only the temptation to make illegal demands for himself and his own profit, but also the requests of other Romans--requests to help them to evade taxes owed in the province or to make extra demands for them:

"M. Feridium, equitem Romanum . . . tibi commendo. . . . Agros quos fructuarios habent civitates vult tuo beneficio . . . immunes esse."³³

Sums of money were regularly required under the name of voluntary contributions toward the expenses of the aediles at Rome. Cicero speaks of this contribution as a severe and oppressive tax, and it seems to have amounted to large sums at least in Asia:

"Quantum vero illud est beneficium tuum, quod iniquo et gravi vectigali aedilicio, cum magnis nostris simultatibus, Asiam liberasti! Etenim, si unus homo nobilis queritur palam te, quod edixeris, ne ad ludos pecuniae decernerentur, sestertia CC sibi eripuisse, quanta tandem pecunia penderetur, si omnium nomine, quicumque Romae ludos, facerent, quod erat iam institutum, erogaretur?"³⁴

This is probably the nature of the grant which

33. Fam. VIII, 9.

34. Q. Fr. I, 1, 9.

Caelius wished Cicero to secure for him in Cilicia--which, however, Cicero refused.³⁵

Cicero was also much annoyed by requests from the aediles for wild beasts from his province, a demand which seems to have been frequently made on certain provinces:

"Tere litteris omnibus tibi de pantheris scripsi. Turpe tibi erit Patiscum Curioni decem pantheras misisse, te non multis partibus plures. . . . Hoc vehementius laboro nunc, quod seorsus a collega puto mihi omnia paranda."³⁶

But not all Roman governors were corrupt. Cicero is always referring to the earlier days of Rome's provincial control as a time when Roman magistrates were upright and honest,³⁷ and this view of the gradual deterioration of Roman rule is confirmed by Polybius' praise³⁸ of the earlier Roman governors compared with his and other's accounts of later governors.

Even in this later period there were men like Cicero himself, his brother Quintus,³⁹ Metellus, who succeeded Verres in Sicily,⁴⁰ Lucullus, who lost his command in Asia due to his

35. Att.VI,1.

36. Fam.VIII,9; cf.Ibid VIII,4; Att.VI,1.

37. In Verr.II,3,1 sq.

38. Polybius VI,56.

39. Q.Fr.I,1.

40. In Verr.II,3.

efforts to do away with extortion,⁴¹ and others less well known but of equally high character.

Though the real cause of the decline in the standard of Roman rule was, as said before, the temptation put in the way of governors and the lack of control by the central government, yet it must not be thought that no attempt was made by the state to ensure fair treatment for the provincials.

There were many forces which the government probably hoped and expected to be effective in securing justice for the provinces. The privileged civitates were assured, supposedly, certain definite rights by their charters or treaties with Rome, and they were legally outside of the governor's control.⁴² Over the other civitates the governors had absolute authority as far as the rights of their subjects were concerned, it is true, but even here the Senate had certain checks upon them--it could withhold the grants of money paid for their expenses; could refuse a triumph at the end of their term of office, and in other similar ways effect a restraining influence upon their acts.

41. Plutarch, Lucullus.

42. Vide Chapter I, pages 2, 4 and 8.

Moreover there was a considerable amount of legislation passed on the subject of extortion in the provinces and judicial provision was made to look after those guilty of this offense. The first permanent court at Rome was established to try those who were guilty of extortion-- this was established in 149 B.C. by the Lex Calpurnia repetundarum.⁴³

A series of laws on extortion followed⁴⁴ the best known and perhaps most important of which is the Lex Julia de repetundis, passed by Julius Caesar in 59 B.C.⁴⁵

This law is highly praised by Cicero; he speaks of it as a "most excellent law,"⁴⁶ and again as very severe⁴⁷ and carefully considered:

"Sicuti multa sunt severius scripta quam antiquis legibus et sanctius."⁴⁸

In some respects this law reproduced earlier laws on the subject.⁴⁹ In all it contained one hundred and one clauses.⁵⁰ Those mentioned by Cicero of importance to this subject are the following:

It allowed proceedings against those into whose

43. Arnold, op.cit., p.66, and authorities cited.

44. A list of these laws in chronological order is given by Mommsen, C.I.D.I, p.54.

45. Cicero, Pro Sextio, chapter 64.

46. Ibid, "Optima Lex."

47. Cicero, In Vatinius, 12, 29-"Acerrima Lex."

48. Cicero, Rebir, Post. 4, 8; cf. In Pis. 47, 90, "Sanctum diligenter."

49. Ibid, chapter 4.

50. Fam.VIII, 8, 3.

hand fraudulently acquired money had come:

"Iubet lex Iulia, persequi ab iis, ad quos ea pecunia, quam is ceperit, qui damnatus sit, pervenerit."⁵¹

It limited the contributions which could be demanded from the provinces by governors and their retinues.⁵²

It forbade the granting of gold for a crown except after a triumph had been decreed:

"Lex enim generi tui (Lex Julia) et decerni (aurum coronarium) et te accipere vetabat nisi decreto triumpho."⁵³

It also made it illegal that passes for traveling at state expense be given at random, it definitely stated the number of ships a governor might demand for any purpose, the amount of booty he might keep for himself; in some measure regulated the amount of grain which could be required, and asserted that specially privileged towns were to be treated as really privileged:

"Mitto diplomata tota in provincia passim data, mitto numerum navium summamque praedae, mitto rationem exacti imperatique frumenti, mitto ereptam libertem populis ac singulis, qui erant affecti praemiis nominatim, quorum nihil est, quod non sit lege Julia ne fieri liceat sanctum diligenter."⁵⁴

51. Vide supra note 49.

52. Vide Chapter II, note 102.

53. In Pisonem, 37,90.

54. Ibid.

Another clause seems to have limited the time of the "liberae legationes:"⁵⁵

"Liberae legationes definitum tempus lege Julia nec facile addi potest."⁵⁶

It also required that a governor must deposit a copy of his quaestor's accounts not only in Rome but in the two chief cities of his province as well:

"Ego Laodiceae quaestorem Mescinium expectare iussi, ut confectas rationes lege Julia apud duas civitates possim relinquere."⁵⁷

In practice, however, the above legislation was not effective. This was due largely to the fact that the courts in which offenders were tried were corrupt and the judges were not above bribery.⁵⁸ When the first court was established (149 B.C.) to try cases of this kind, the judges were senators, and they naturally favoured the governors, who were members of their own number and whose vote they would perhaps need soon in securing their own provincial commands.

In 123 B.C. the Lex Sempronia substituted equites

55. Vide chapter II, note 103.

56. Att. XV, 11, 4.

57. Att. VI, 7; cf. Fam. II, 17; V. 20.

58. Vide supra note 11.

for senators as judges, but conditions were not greatly improved by this change since the governors were more or less under the control of the publicani who were almost^{a))} from the equites.⁵⁹ The conviction of a governor guilty of extortion and accused by his subjects was very rare, but such a governor as Lucullus, who resisted the publicani in the interest of his province, was accused by them of extortion, convicted and recalled from his command.⁶⁰

Worse than the abuse of governors were the extortionate demands of the publicani. The whole system of tax farming led to over-assessment of taxes by these agents since their profit depended upon the amount which they could collect.⁶¹

Numerous passages in the works of Cicero and other Roman writers show that in their time the tax-collectors had a general reputation for extorting more than was due them.

Livy gives them a severe indictment when he says:

"(It was agreed that) ubi publicanus esset, ibi aut ius publicum vanum, aut libertatem sociis nullam esse."⁶²

Cicero states as a proof of the extreme loyalty of Sicily that she was the only province where the publicani

59. Vide chapter III, note 11.

60. Plutarch, Lucullus, ch.20.

61. Vide chapter III, p.39.

62. Livy, 45,18,5.

were not hated:

"Sic porro nostros homines diligunt ut his solis neque publicanus neque negotiator odio sit."⁶³

Their extortion was so common and so beyond the control of the state that Rome actually gave up the use of some land and mines in Macedonia because they could not be worked without the employment of publicani to gather the revenues from them, and the publicani's extortions could not be borne:

"Metalli quoque Macedonici, quod ingens vectigal erat, locationesque praediorum rusticorum tolli placebat. Nam . . . sine publicano exerceri posse."⁶⁴

Their power in the provinces was very great, so great that Cicero suggested to his brother that he advise the people of Asia not to resist them:

"(Mention) quanta sit in publicanis dignitas, quantum nos illi ordini debeamus, ut . . . publicanos cum Graecis gratia atque auctoritate coniungas."⁶⁵

They were legally subject to the control of the governor who could make it very uncomfortable for them

63. In Verr. II, 2,3; cf. Att. VI, 1: Q. Fr. I, 1, 11; App. B. C. V. 4; Plutarch Lucullus, ch. 7.

64. Vide note 62.

65. Q. Fr. I, 1, 12; cf. In Verr. II, 3, 11.

at times:

"(Gabinus) publicanos miseros tradidit in
servitutem Iudaeis et Syris."⁶⁶

And Verres had power over them so that he could threaten them with the penalty of an eightfold payment if they should extort more than was due:

"Edicis enim te in decumanum, si plus abstulerit
quam debitum sit, in octuplum iudicium daturum esse."⁶⁷

But the governors were more often in league with them and could do much to favour their interests. Thus the special edicts of Verres were all in favour of the publicani:

"Quantum decumanus edidisset aratorem sibi decumae dare oportere, ut tantum arator decumano dare cogeretur."⁶⁸

Governors could also do a great deal for them in getting the provinces to pay up any arrears in taxes which they owed.⁶⁹

Verres was even a partner in their societates, though this was considered at least unadvisable if not illegal for

66. De Prov. Cons. ch. 5; cf. In Pisonem, ch. 17.

67. In Verr. II, 3, 30. This edict merely shows that he had power to restrict their exactions by law; in actual practice it remained a dead letter.

68. Ibid; cf. ibid 12; 14; 41.

69. Vide supra Ch. III, note 8; cf. Fam. XIII, 9; Pro. Planco, ch. 10.

a governor.

"Tota Sicilia perspexit (Verrem) redemptorem decumarum fuisse."⁷⁰

"Grave crimen est hoc, et vehemens . . . praetorem socios habuisse decumanos."⁷¹

Moreover when an upright governor tried to protect the interests of his subjects against the publicani, force was often brought to bear against him:

"Equitum ego Romanorum in homines nobilissimos maledicta, publicanorum in Q. Scaevola . . . aspere et ferociter et libere dicta commemorem."⁷²

Cicero considered the handling of the publicani one of the biggest problems a governor had to meet:

"Difficultatem magnam adferunt publicani: quibus si adversamur, ordinem de nobis . . . diiungemus: sin autem omnibus in rebus obsequemur, funditus eos perire patiemur, quorum commodis consulere debemus."⁷³

Further opportunity for illegal practices was given the publicani by the laxness with which the lex censoria, under which the contracts were let, was observed. Cicero even

70. In Verr. II, 3,30.

71. Ibid II, 3,56.

72. Pro Plancio, ch.13; cf.note 60.

73. Q.Fr.I,1,11.

considered it advisable for the provincials not to insist too strongly on the exact terms of this contract:

"Possunt in pactionibus faciendis non legem spectare censoriam, sed potius commoditatem conficiendi negotii et liberationem molestiae."⁷⁴

Although it was illegal for the publicani to engage in private business or lend money to the provincials during the term of their contract, they occasionally did so:

"Hic (Carpinatus, just called pro magistro scripturae) erat etiam capitalior, quod idem pecunias his qui ab isto aliquid merebantur fenori dabat."⁷⁵

They were in the habit of making all sorts of extortionate demands. The decumae of wheat in Sicily were so regularly over-assessed during Verres' praetorship that the men of Thermae preferred to pay 8,000 modii of wheat and 2000 sesterces more than the contract had been sold for, to the publicanus rather than let him collect their tenths:

"Cum omnibus hoc intolerandum videretur tamen Venuleio dantur ne accedat tritici modii VIII milia et praeterea sestertia VII milia."⁷⁶

"(Apronius) dixit haec quae vulgo dicere solebat, non se

74. Ibid, 12.

75. In Verr. II, 2, 70.

76. Ibid II, 3, 42.

decumas emisse sed bona fortunasque aratorum."⁷⁷

They also demanded pay for certain services and withheld money due the provincials:

"Ex omni pecunia quam aratoribus solvere debuisti certis nominibus deductiones fieri solebant: primum pro spectatione et collybo; diende pro nescio quo cerario. . . . Scribae nomine de tota pecunia binae quinquagesimae detrahebantur."⁷⁸

Another source of oppression for the provinces was the class of Roman business men who engaged in trade and money-lending. These "negotiatores" were distinguished from the publicani in that their business was private and usually financed by the individuals engaged in the work, whereas the publicani were engaged in public business carried on ostensibly for the state.⁷⁹

77. Ibid II, 3, 12.

78. Ibid II, 3, 78.

79. A public undertaking was called a "publicum" and the man who undertook it a "publicanus"; a private undertaking was "negotium" and private business men were known as "negotiatores." The term "faenerator" has a narrower meaning--one who lends money at interest (faenus)--and does not seem to have been applied to those engaged in other business, while negotiator may mean either a money lender or one engaged in trading, etc.

The negotiatores did not form organized societates like the publicani. They were usually Roman equites like the publicani,⁸⁰ and men of considerable wealth. It was probably illegal for a man to be a negotiator and a publicanus at the same time,⁸¹ but there was nothing to prevent him from being one and then the other at different times:

"Magnas partes habuit publicorum; . . . huic ipsi Alexandrino grandem iam antea pecuniam credidit."⁸²

Immense sums were invested in the provinces by these men--when business was interrupted in Asia by the Mithradatic wars, credit failed at Rome:

"Nam tum, cum in Asia res magnas permulti amiserant, scimus Romae solutione impedita fidem concidisse."⁸³

There were so many of these men in Gaul that Cicero says no payment of any kind was made there without their intervention:

"Referta Gallia negotiatorum est, plena civium Romanorum. Nemo Gallorum sine cive Romano quicquam negotii gerit, nummus in Gallia nullus sine civium Romanorum

80. In Verr.V,20;cf.ch.III, note 11.

81. Pro Flacco, ch.16; Pro lege Man.ch.7; Att.II,16.

82. Rabir. Post. Ch.2, and vide supra note 75.

83. Pro lege Man.ch.7; cf.XIII,61;56; In Pisonem, ch.35.

tabulis commovetur."⁸⁴

They loaned money not only to private individuals but also to foreign kings and provincial cities:

"Velim cures ut . . . Heracleotae et Bargylitae, qui item debent, pecuniam solvant."⁸⁵

The interest charged on these loans was excessive:

"Primum cum posita esset pecunia apud eas societates unde erat attributa, binis centesimis faeneratus est."⁸⁶

The rate of interest was so high that often a city or province which borrowed found difficulty in even keeping the interest paid up:

"The common debt originated in the 20,000 talents which Sulla had laid on Asia as a contribution, and twice this amount was repaid to the lenders, though they now indeed brought the debt up to the amount of 120,000 talents by means of interest."⁸⁷

Rome recognized the evil of this practice and passed the Gabinian law (67 B.C.) which made it illegal for provincial

84. Pro Font. I, 11.

85. Ad Fam. XIII, 36; cf. Fam. XIII, 61; In Pisonem, ch. 35; note 82.

86. In Verr. II, 3, 70; cf. Pro Flacco, ch. 21; Att. VI, 2. See also Tyrrell and Purser's discussion of the affair of Brutus and Scaptius who demanded 48% interest on a debt owed them by the Salaminians. (Op. Cit. Vol. III, p. 337 seq)

87. Plutarch, Lucullus, ch. 20.

towns to borrow from Roman negotiatores:

"Salamini cum Romae versuram facere vellent, non poterant, quod lex Gabinia vetabat."⁸⁸

This law was only loosely observed, however, and was at least in one case overruled by a decree of the senate:

"Nam quod senatus consultum esse dicebat ut ius ex syngrapha diceretur, eo consilio factum est quod pecuniam Salamini contra legem Gabiniam sumpserant."⁸⁹

CONCLUSION.

A careful study of the Letters and Court Speeches has shown to the satisfaction of the writer that there is essentially the same setting forth of economic conditions in both sources.

Finis.

88. Att.V, 21.

89. Att.VI, 2.

APPENDIX.

ALTERAE DECUMAE: This was an assessment made by the senate in case the decumae did not satisfy the needs of Rome. It was paid for by the Senate at a fixed rate.

DECUMA: The "decuma" was the land tax assessed in those provinces which paid not a definite sum per annum, but a certain per cent of their produce. This per cent was usually one tenth--hence called "decuma."

FRUMENTUM EMPTUM: This, as the term implies, included any or all of the assessments of grain made by the state for which money was to be paid--such assessments were the "alterae decumae," "frumentum imperatum", and "frumentum in cellam."

FRUMENTUM IMPERATUM: This was an extra assessment of grain made in time of great scarcity or great need of grain at Rome, when even a double assessment of tenths did not suffice. It was paid for with money from the state treasury and required of all the civitates of the provinces paying decumae.

FRUMENTUM IN CELLAM: This was the grain which the provincials were required to furnish the governor of their

province for his own use and for that of his staff. It was paid for by the Senate from the public treasury.

IUS ITALICUM: The "Ius Italicum" was a special privilege granted to favoured provincial cities: It was granted to communities, not to individuals, and conferred the right of ownership of land together with freedom from taxes and also an independent municipal constitution like those of Italian towns.

LEGATIONES LIBERAE: These were free passes regularly given to Roman magistrates allowing them to travel through the provinces and have all of their needs on the journey supplied by the province. These passes were sometimes granted even to private persons who wished to look after their business interests in the provinces. In Cicero's time they had become a source of serious annoyance and oppression for the provincials. He made an effort to do away with the custom of granting them, but succeeded only in limiting the time for which they might be granted.

LEX HIERONICA: The Lex Hieronica was a law passed by Hiero, King of Sicily, which was left in force after the Roman conquest. This law provided that the decumae of Sicily should be put up for sale at auction in the province

itself at a definite time and place. It also provided that the amount of the decumae was to be determined from the reports of the cultivators of the land.

LEX JULIA: The Lex Julia "repetundarum" was a law passed by Julius Caesar in 59 B. C. regarding the duties of provincial governors, and also putting restrictions on certain extortionate practices. It contained a large number of clauses and was considered very important by Cicero. For further discussion of this law vide chapter IV, p.57.

~~MANCEPS~~^P--MAGISTER--PRO MAGISTRO: The head of a societas of publicani, whose duty it was to bid for the contracts let by the censors at Rome, was called "manceps" from the custom of holding up the hand (manus) during the bidding at auction. This head of the societas was also called "magister", and a "pro magistro" was the deputy manager who worked in the province and had immediate charge of the collection of the taxes.

NEGOTIATOR: A "negotiator" was a man who engaged in private business as opposed to a publicanus who undertook public contracts. As used in this paper the term refers to Romans who were engaged in trade or money lending in the provinces.

PORTORIA: The "portoria" were dues or tolls collected on goods carried (portare- to carry) from one province to another. This tax had originally been assessed on goods passing into and out of Italy, but in Cicero's time it applied only to the provinces and consisted chiefly of harbour dues.

PUBLICANI: The "publicani" were the public revenue collectors of Rome both in the provinces and in Italy. They were only indirectly agents of the government taking the contracts for the collection of taxes at their own risk and receiving as remuneration for their services, not a salary paid by the state but whatever they could collect from the tithes, portoria, scriptura, etc. of the district, for which they had taken a contract, over the amount they had paid the state for the contract.

SCRIPTURA: "The "scriptura" was a tax paid by those who kept their cattle on public pastures. Each cattle owner was required to register (scribere) his name and the number of cattle entered--hence the name "scriptura" for the tax paid. This tax was a definite sum proportioned according to the size and number of the cattle, and was let to the publicani by the censors.

The publicani paid a definite sum to the treasury and then covenanted with each civitas for the rent. During the Republic this tax was collected both in Italy and in the provinces.

SOCIETAS--SOCII: The term "societas" as used in this paper means a company of publicani organized for the purpose of farming the vectigalia of the provinces.

The "socii" are the members or partners of such an organization.

STIPENDIUM: This term was originally applied to the payment for the services of the army, and is frequently used by Cicero in this sense. But as Rome began to acquire provinces she taxed them at first for enough to pay the expenses of their own military protection, hence this term came to be applied to the tax thus imposed and came to mean any definite tax paid by the provinces to Rome.

TRIBUTUM: During the early Republic (before 167 B.C.) a tax called "tributum," which was virtually a poll-tax, had been assessed on all Roman citizens in Italy. The term as applied to the provinces refers to assessments made on individuals by the local government, either to meet regular local expenses or to pay some unusual or

extraordinary demand of the Romans--such as the demands made in Asia during the civil war.

VECTIGALIA: "Vectigalia" as used by Caesar and Cicero refers either to revenues or taxes in general, or specifically to the revenues from provinces paying taxes assessed in proportion to their produce, i. e. in the latter sense "vectigalia" is opposed to "stipendium," and is equivalent to "decumae."

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