

This period of slow but real progress ended with the Great Recession of 2008, which is where chapter 5 starts. By then, the AKP controlled power more firmly. At the same time, bureaucratic capacity decreased (pp. 202ff). In this new constellation, the AKP government became freer to follow its “neoliberal developmentalist” project. Fossil fuels were a more advantageous means to fulfill this political plan, especially because they offered ways to generate patronage networks via low-skill jobs. As a result, the further development of renewable energy infrastructure stalled.

The last chapter both summarizes the book’s main contributions and ponders their implications. For instance, an important conclusion of this study is that, in contrast to the claims of several influential authors such as James Lovelock (p. 227), democracies may indeed have an advantage in the long-term politics of clean energy. More generally, it helps us make sense of, as the title describes it, the tepid growth many countries experienced over the last 10 to 20 years.

Overall, this book offers something to both researchers and instructors. From a scholarly perspective, it makes a compelling case that is deeply rooted in political economic models of policy making. It can also easily be integrated into the classroom because of its abundance of examples and concrete policy decision, while it avoids overly abstract theorizing.

Despite these strengths, there are areas where one may wish to push back. Some are fairly minor and caused by the passage of time. Fortunately, the notion that there is a dearth of research on non-Western renewable energy politics is no longer accurate. In fact, Bayulgen cites several counterexamples (fn 11, p. 234).

Perhaps more challenging is that the theory is rich in independent variables and relatively poor in outcomes. To be clear, parsimony for its own sake should not be a goal. However, one of the book’s purported contributions is to expand the set of countries that could be studied. Yet this would have been easier to achieve had the theory offered crisper statements and additional implications, perhaps by contrasting the politics of the power sector with areas such as transportation or cooking, thereby offering opportunities to evaluate the plausibility of competing models.

This should not distract from the fact that this book is a very valuable contribution to the literature. With it, Bayulgen contributes to an idea that has emerged from several directions in recent years: live by the political sword and die by the political sword. A favorable political constellation helped a new clean energy industry in Turkey to emerge from nothing. Yet the depoliticization of renewable energy is harder than expected, even in places where it scored early successes. How to complete the energy transition in rougher (political) terrain remains, undoubtedly, a critical question.

Contemporary State Building: Elite Taxation and Public Safety in Latin America. By Gustavo A. Flores-Macías. Cambridge: Cambridge University Press, 2022. 260p. \$99.99 cloth.
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If we had to choose the two most fundamental functions of the state, there is a good chance that most of us would settle on the provision of public safety and, to this end, the gathering of revenue. And if you asked a Latin American tax official about the most important failure of revenue gathering in the region, it is even more likely that he or she would point to the extraordinarily weak taxation of the rich. Hence the importance of this book, another fine, well-researched, and crisply written contribution from Gustavo Flores-Macías.

Flores-Macías spotlights recent moments in which Latin American governments, facing high or rising levels of crime and insecurity, sought to bolster state capacity with new funding from taxes levied on rich firms and households. His focal case is Colombia’s Democratic Security Tax (*Impuesto de la Seguridad Democrática*), a capital levy imposed by decree in 2002 by a right-wing president, Álvaro Uribe, and then renewed for another two years by Congress in late 2003 after a series of negotiations with business organizations. Looking across Latin America, the author offers a clear step-by-step model: countries undergo a public safety crisis (although eight countries in the region did not); the crisis affects their elites directly (however, for those in the largest cities of Brazil and in Mexico City, it did not); and targeted elite taxation then emerges where government–business linkages are strong (Colombia, Honduras, and those Mexican states governed by the Right). By way of contrast, we see diffuse taxation (Costa Rica, El Salvador in 2015) or failed tax reforms (El Salvador in 2011, Mexican states governed by the Left) where those linkages are of medium strength or weak, respectively (pp. 47–59). After asserting persuasively that abundant natural resources and inequality do not forestall such reforms, Flores-Macías then explains the argument with short narrative chapters about Colombia, Costa Rica, El Salvador, and Mexico.

There is a lot to like about this analysis. Although it is based on recent Latin American experience, the model could apply wherever there is a sustained surge of violent crime: therefore, the book is truly what its title proposes—a story of contemporary state-building. At the same time, the analysis agrees well with two important theoretical traditions in the literature on the politics of taxation: the median voter model, in which democratic electorates push taxation onto the rich (and benefits toward themselves), and the idea of the fiscal contract, by which politicians build or strengthen state institutions (or agree to limit their power constitutionally) in exchange for resources,

especially taxes, while often directing benefits toward the main group of contributors. Literature on the fiscal contract began with studies of state formation in medieval and early modern Europe, and when Flores-Macías describes the negotiations between governments and business organizations, it is easy to hear echoes of the early history of the liberal state. These include the earmarking of revenues for purposes favored by business, oversight boards with civil society participation (circumventing legislatures regarded as “weak,” p. 172), guarantees of legal stability, and sunset provisions, in part to assure taxpayers that any future extension would be negotiated.

The author also briefly reviews important theoretical and regional works on taxation and state-building (pp. 4–7), although he does not make explicit connections to this literature elsewhere in the text. For example, he refers to the advantage enjoyed by right-wing administrations in gaining the cooperation of business organizations as a “Nixon goes to China” logic (pp. 3, 50, 81). Although this label might work for the (older) general reader, the pattern is a staple of taxation politics. The correspondence between who pays and who benefits constitutes key evidence of a fiscal contract for authors such as Jeffrey Timmons. (We can see it in contemporary Europe where regressive value-added taxes provide funding for big welfare states, and the countries most reliant on net wealth taxes are Luxembourg and Switzerland.) In addition, those who expect democratic electorates to vote for redistribution can find a few hints of confirmation—such as when Uribe’s administration considered but rejected an increase in consumption taxes on staples, in large part due to the measure’s political unpopularity (pp. 75, 79, 84).

More seriously, the reader will notice some slippage in the two key terms of the argument, public safety and elite taxation. With regard to the first, we see it in the discussion of Colombia. The author’s theoretical premise that contemporary violence in Latin America is “less political and more Weberian” (p. 10) fits poorly with Uribe’s central preoccupation with defeating the FARC insurgency (and his indulgence of right-wing paramilitaries). Granted, it is surely true that by 2002 the splintering and demoralization of the Colombian guerrilla forces had made them more like ordinary criminals. But although the book makes clear that the armed forces, not the police, were the main beneficiaries of the capital levy (p. 28), its ambiguous references to security and the control of territory obscure the fact that this measure was popularly known as a “war tax” and that its goal, often proclaimed by Uribe and his generals, was victory.

With respect to elite taxation, a problem arises whenever this term refers to something other than a straightforward tax on wealth. In Mexico, several states increased their payroll tax rates by 50% in response to crime spikes. Although these increases were negotiated with business, placed a burden on formal-sector employment, and

represented the most productive revenue option open to state governments under the Mexican constitution, they were surely not taxes on the elite (p. 53), even if they were erroneously perceived as such (pp. 158–60). Similarly, in summarizing the Honduran case, Flores-Macías classifies a tax on (domestic) financial transactions, known colloquially in many places as a “check tax” (*impuesto al cheque*), as “targeted elite taxation” (p. 53). The regional context complicates this assessment: by the time this tax was imposed in Honduras (2011), it had enjoyed a faddish popularity for more than a decade, having been instituted in Argentina, Bolivia, Brazil, Ecuador, Colombia, Peru, and Venezuela. Although as a tax on formal-sector finance it is progressive (though distortionary), in these cases its adoption probably owed more to its administrative simplicity and the governments’ dire fiscal straits.

This relates to the broader question of the significance of these tax reform moments. One percent of GDP going to the Colombian armed forces might sound like a lot until we notice that tax revenue in that country rose from 11.3% to 17.3% percent of GDP between 1990 and 2001 (the year before the capital levy), and the regional average increased from about 16% in the early 1990s to 22% in the late 2010s (*OECD.stat*). This implies that some of the book’s analytical claims (about resource rents or inequality) relate to and should be tested against overall revenue trends, not particular reforms. Nevertheless, Flores-Macías provides abundant evidence that these reform processes were more consequential than their contribution to tax/GDP ratios would suggest. Although the book lacks before-and-after figures for security-related spending, it provides convincing narratives of effective expenditures and declining crime rates (pp. 124, 170–71). Most importantly, it describes how Latin American business elites came to be persuaded—finally—to support taxes that enhanced or restored the core attribute of their states: the ability to keep the peace. This is a story worth telling.

Institutionalizing Violence: Strategies of Jihad in

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The literature on Islamism is extensive, and there are a plethora of studies that have been conducted in this field over the past couple of decades. However, among these studies, there are a select few that stand out for their substantial contributions to the field. One such work is Jerome Drevon’s new book, *Institutionalizing Violence: Strategies of Jihad in Egypt*. Drevon offers a comprehensive examination of the origins of Salafi jihadism in Egypt, through a thorough and rigorous approach that is