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Liberality as a Fiscal Problem in Medieval and Renaissance Thought: A Genealogy from Aristotle's Tyrant to Machiavelli's Prince

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I. INTRODUCTION

When the rulers of Ferrara, the brothers Borso and Leonello d'Este, wrote to advise Alfonso V of Aragon on how to maintain control over the recently conquered Kingdom of Naples in 1444, their first concern was the state's financial organization. That concern raised the thorny issue of the relationship between the king's virtue and the preservation of his regime. The brothers' missive warned that Alfonso's liberality, in particular his penchant for gifting, was depleting the resources he needed both to rule and to earn future honor.[1] Their economic advice considered the virtue and the practice of liberality, the institution of new taxes, the rationalization of accounts, management of fiscal

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[1] Borso d'Este, *Memoriale ad Alfonso*, in Tina Matarrese "Sulla lingua volgare della diplomazia estense: Un *Memoriale* ad Alfonso d'Aragona," *Schifanoia* 5 (1988): 51–77.

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surpluses, and the public image of the treasury. The d'Este brothers' counsel, typical of pragmatic-administrative literature, was steeped in a vocabulary of expediency that referred to specific junctures and institutions, yet it cited no authorities.

Some decades later, Machiavelli would also warn against princely liberality when he criticized generosity in *Il principe*. What accounts for this striking similarity between two controversial cautions against exercising this personal virtue—liberality—in fiscal matters? Both the d'Este brothers and Machiavelli distanced themselves from philosophical authority; yet closer inspection reveals an engagement with Aristotelian thought in both cases.

This article explores how Aristotle's recommendations for stabilizing a tyranny in *Politics* Book 5 Chapter 11 (1313a18–1315a40) helped shape a medieval and Renaissance discourse of fiscality that would come to frame Machiavelli's treatment of liberality and taxation. His fiscal recommendations and the priority he gave to the treasury derived from a series of prescriptions that sought to moderate tyranny by having the tyrant simulate some features of good kingship—specifically, simulating οἰχονομία (*oechonomia*, household management) and limiting gift-giving. I argue that writers who prioritized good fiscal governance for the preservation of a regime, and who therefore problematized princely liberality, were engaging with this textual inheritance. I show first that despite the ambiguities of *Politics* 5.11, the tyrant's oechonomia, management of the treasury, and caution with gifting were never strictures on liberality for Aristotle himself. Second, I argue that medieval commentators on Aristotle and the *specula principum* tradition presented these fiscal techniques for the preservation of tyrannies—originally presented as distinct from virtuous action—as practices of good kingship in actuality, rather than merely as simulation. This argument raised the problem of whether a good monarch's limits on giving were a curtailment of liberality. I suggest these works' absorption of this advice to tyrants on the use of oechonomia shaped not only economic writing but also subsequent translations of the *Politics*. Finally, without getting into the controversy regarding the extent to which Machiavelli directly engaged with the *Politics*, I show how the problem of liberality permeated thinking on fiscality both in Latin philosophy and Italian vernacular writings. By the fifteenth century this passage of the *Politics* had come to be linked with warnings against actions related to liberality, in some instances against the very virtue itself. Machiavelli's recommendations in Chapter 16 of *Il principe* engage with this textual inheritance that focused on the fiscal concerns raised by Aristotle's tyrant.

The fifth book of the *Politics* has garnered attention for its importance in Renaissance political thought, especially its apparent Machiavellianism *avant la lettre*.[2] To some scholars, the expedient methods Aristotle proposed to preserve a tyranny suggest the consequentialist morality characteristic of Machiavelli's prince, which prioritized the preservation of the polity.[3] The debate over Machiavelli's relationship to Aristotle, and even the suggestion that he was an Aristotelian, has a long pedigree.[4] For example, in *De regnandi peritia* (1523), his peripatetic appropriation and adaptation of *Il principe*, Agostino Nifo offered his own version of Chapter 16 of *Il principe*. Nifo states that Aristotle warned that liberality requires giving more than one receives, and is therefore a problem for the preservation of kingdoms; an example could be seen in Alfonso.[5] Bernardo Segni (1504–58) noted an affinity between Aristotle's discussion of the tyrant in the *Nicomachean Ethics* and Machiavelli's discussion of liberality and parsimony.[6] Yet this association between the two authors was not simply a product of sixteenth-century parallel readings of Machiavelli and the *Ethics* that saw the emergence a "Machiavelli Aristotelico."[7] The legacy of *Politics* 5.11 was subtle but even more foundational. Its influence on Renaissance writers was sometimes indirect, via the medieval *Secretum secretorum* or Egidio Romano's *De regimine principum*.[8] Aristotle's contribution to medieval economic thought is well recognized,[9]

[2] Recently see for example Carlo Ginzburg, "Intricate Readings: Machiavelli, Aristotle, Thomas Aquinas," *Journal of the Warburg and Courtauld Institute* 78 (2015): 157–72; David Lines, "Ethics, Politics and History in Bernardo Segni (1504–1558): Machiavellianism and Anti-Medicean Sentiment," in *Ethik und Politik des Aristoteles in der Frühen Neuzeit*, ed. Christoph Strosetzki, with the collaboration of Walter Mesch and Christian Pietsch (Hamburg: Felix Meiner, 2016), 45–68.

[3] See Giuliano Procacci, *Machiavelli nella cultura europea dell'età moderna* (Bari: Editori Laterza, 1995), 157.

[4] Victoria Kahn, "Machiavelli's Reputation to the Eighteenth Century," in *The Cambridge Companion to Machiavelli*, ed. John Najemy (Cambridge: Cambridge University Press, 2010), 244. See also Jean-Louis Fournel, "Machiavelli aristotelico nella Francia del XVI secolo: Un'operazione linguistica," in *"In Other Words": Translating Philosophy in the Fifteenth and Sixteenth Centuries*, ed. David Lines and Anna Laura Puliafito, *Rivista di storia della filosofia* 74, no. 2 (2019), 249–66.

[5] Agostino Nifo, *De regnandi peritia*, ed. Simona Mercuri and Paul Larivaille (Paris: Les Belles Lettres, 2008), 276.

[6] Kahn, "Machiavelli's Reputation," 244.

[7] See Procacci, *Studi sulla fortuna di Machiavelli* (Rome: Istituto Storico Italiano per l'Età Moderna e Contemporanea, 1965), 45–75.

[8] Allan H. Gilbert, in positing *Il principe* as exemplary of the genre of princely literature, asserted the importance of these two texts. *Machiavelli's Prince and its Forerunners* (Durham, NC: Duke University Press, 1938).

[9] Odd Langholm, *Wealth and Money in the Aristotelian Tradition* (Oslo: Universitetsforlaget, 1983); Diana Wood, *Medieval Economic Thought* (Cambridge: Cambridge University Press, 2002), 10–12; Joel Kaye, *A History of Balance 1250–1375: The Emergence*

but his impact on practical fiscal advice, often in the vernacular, has been less appreciated. Reception of Aristotelian philosophy coincided with the emergence of a literature of fiscal *consilia*.[10] Topoi of this literature were rooted in the scholastic reception of Aristotle's tyrant, from which emerged the problem of liberality as a specific concern of the fisc.

II. ARISTOTLE, POLITICAL-OIKONOMIA, AND TYRANNICAL PRESERVATION

In his epistle on good rule addressed to the lord of Padua, Francesco da Carrara, Petrarch contrasted the modes of acquiring money illustrated by Aristotle in the *Oeconomics* with the precepts of justice needed in a ruler.[11] The arts of raising revenue, he argued, "ought to be despised and condemned by the good prince, just as he ought to hate anything instituted for mere expediency to the detriment of justice."[12] Petrarch's reference to Aristotle as the authority on the arts of acquisition used by rulers (even if, as he asserts, Aristotle appears ignorant of the varieties of modern acquisition utilized by courtiers and princes) might seem strange given the *Oeconomics* was typically understood as a work concerning household management (*res familiaris*);[13] yet oechonomia (οἰχονομία) did have a political applica-

of a New Model of Equilibrium and Its Impact on Thought (Cambridge: Cambridge University Press, 2014); for the significance of the *Oeconomics* in the Middle Ages see the works of Pavel Blažek and Roberto Lambertini.

[10] For the relationship between fiscal advice and philosophy, see Claudio Fiocchi, "*Consilia* fiscali alla corte di Carlo V: Nicolas Oresme e Evrart de Trémaugon" and Stefano Simonetta, "Consulenti fiscali al servizio di sua maestà," in *Consilium teorie e pratiche del consigliare nella cultura medievale*, ed. Carla Casagrande, Chiara Crisciani, and Silvana Vecchio (Florence: SISMEL, 2004), 217 and 219–41. For the earlier twelfth-century origins of economic policy see Cary J. Nederman, *Lineages of European Political Thought* (Washington, DC: The Catholic University of America Press, 2009), 201–21; for a classic study of statecraft and its practice see Lauro Martines, *Lawyers and Statecraft in Renaissance Florence* (Princeton, NJ: Princeton University Press, 1968).

[11] Petrarch, *Res Seniles*, ed. Silvia Rizzo (Florence: Le Lettere, 2017), 4:174; trans. by Benjamin G. Kohl as "How a Ruler Ought to Govern His State," in *The Earthly Republic: Italian Humanists on Government and Society*, ed. Kohl and Ronald G. Witt (Philadelphia: University of Pennsylvania Press, 1978), 63.

[12] Petrarch, "How a Ruler Ought to Govern His State," 63 [174]: "Omnes tamen bono principi dediscendi sunt et contemnende artes quecunque contra iustiam pro utilitate videntur institute." See Aristotle, *Politics*, ed. and trans. H. Rackham (Cambridge, MA: Harvard University Press, 1932), 1258b9–10.

[13] See Jill Kraye, "Moral Philosophy," in *The Cambridge History of Renaissance Philosophy*, ed. Charles B. Schmitt and Quentin Skinner (Cambridge: Cambridge University Press, 1988), 301–5.

tion for Aristotle, specifically in *Politics* 5.11. It is here that we find the origins of prioritizing economic organization for the preservation of a regime, not in a description of an ideal constitution, or even of a good constitution, but rather of the most defective type: tyranny.

In Aristotle's analysis of constitutional change in *Politics* 5, he ends the section on monarchies by discussing two opposing sets of methods by which a tyranny can be stabilized and preserved (1313a18–1315a40). The first set, the intensifying methods, are despotic techniques akin to the rule of the master (δεσπότης); the second, the remissive, are moderating methods. These methods are intended to resemble the arts of good kingship while yet retaining the fundamentals of tyrannical power (1314a29). Although both techniques have economic dimensions, it is in the remissive that Aristotle draws a particular association with the arts of oechonomia. Here he states explicitly, three times, that the tyrant must be an oechonomos (οἰχονόμος).

Aristotle asserted in the *Nicomachean Ethics* (1094a10) that the art of oechonomia aims for wealth (πλοῦτος). In the *Politics* (1256b27–30) he argues that chrematistics (χρηματιστική), the art of acquiring wealth—that is, a kind of property (χτῆμα) that can be accumulated—is necessary not only for the use and livelihood of the household (οἶχος), but also for the political community (κοινωνία πολιτιχή). Wealth is thus an instrument for action for both the head of household and the statesman (1256b36–39). Chrematistics is not identical to oeconomics (οἰχονομικῆ): when natural, the former is a relational part of the latter (1256a11–16), seeking a sufficiency (αὐτάρχεια) that promotes virtuous life (1256b31–35). Yet chrematistics is an art that can be divorced from provisioning the household and city to serve unnatural acquisition, where money is an end in itself (1256b40–1257a6). The function of the wealth-getter (χρηματιστικός) is to discern the sources of wealth for acquisition (χτῆσις) (1256a19 and 1256b27–31). Aristotle claims that chrematistics might even be more useful for statesmen than heads of households (1259a34–36). The political application of oeconomics to fiscal governance would cause unease for later commentators and editors of the second book of the pseudo-Aristotelian *Oeconomics*.

The moderating techniques seek to make the tyrant's appearance (φαίνεσθαι) seem (δοκεῖν) to the observer more like a good king (βασιλεύς). The first measure is to seem to take care of the public fund (τὰ κοινά) (1314a40). To do so the tyrant should avoid spending (δαπανάω) on gifts (δορεά), as the multitude is aggrieved when it sees wealth derived from its own labor taken for the tyrant's personal use. Second, the tyrant should rationalize revenue and expenditure. This will lead the tyrant to seem to be an oechonomos, not a tyrant. As he is master of the city, he does not need

to fear being short of funds. Thus he can exercise caution in the physical accumulation of money, important because when he is abroad such a sum could be seized by ministers of the treasury; that would lead to his loss of power. Third, he should be seen to collect his revenues as is proper for his household management and extraordinary requirements such as war. In all these matters he must pose as guardian of the public fund rather than a private estate (1314b15–18).

Aristotle was a critic of idle accumulation (*Pol.* 1257b40; *Oec.* 1344b34), but not of fiscal surplus in general. In discussing the proposal advanced by Phaleas of Chalcedon for colony formation, for example, he observes that the colony's wealth in property should not be so great that it would interest neighboring enemies in going to war with the colony while yet being insufficiently great to provide for defense (*Pol.* 2.7, 1267a20–1267a34). In 2.9 he criticizes Sparta for typically having an empty public treasury, without provision for emergencies (1271a41).

Much of the theoretical framework concerning the use of financial resources relates to discussions in the *Nicomachean Ethics* 4 (1119b22–1123b33) on appropriate giving/getting of wealth (the virtues of liberality/magnificence) that consider recipients, sources, proportionality, and occasion.[14] Aristotle argued it was never liberal to give wealth from another's property (1120a2–1120b1). Tyrants' excessive giving is not prodigality, since they have limitless resources (1120b25). Therefore, these tyrannical practices were not framed as particular vices or virtues.

That the tyrant should seem to be an oechonomos should not be read as entailing that the good king really is an oechonomos. Aristotle generally wants to distinguish political rule from that of the head of the household (*Pol.* 1.2, 1252a7–16).[15] Nor is he suggesting that a tyranny be a magnified household. Rather, to Aristotle the tyrant seems to be exercising the qualities required by an oechonomos in the management of his household property, namely the faculties of acquiring, preserving, improving, and knowing how to use wealth (*Pol.* 1.8, 1256a11–12; *Oec.* 1344b22–27). This is key, as tyrants in the pursuit of their own gain are particularly concerned with wealth, πλοῦτος (*Pol.* 5.10, 1311a10–12). However, they must appear not

[14] Aristotle, *Nicomachean Ethics*, ed. and trans. H. Rackham (Cambridge, MA: Harvard University Press, 1937); see pseudo-Aristotle, *Rhetorica ad Alexandrum*, ed. and trans. H. Rackham (Cambridge, MA: Harvard University Press, 1937), 1446b18–20 and 1446b33–35.

[15] Except for the absolute type of monarchy, *oikonomikē basileia*, who is sovereign over everything (1285b30).

to be appropriators (σφετεριστής) but rather pursuers of the moderate things required for life (*Pol.* 5.11, 1315b1–3). Emphasis is not on the tyrant as *chrêmatisticos* (χρηματιστικός) but as one who appears as oechonomos, where chrematistics is subsumed to the ends of the household or city to manage wealth for *use* and not acquired simply for accumulation. Like the oechonomos and oeconomic statesman, who acquire directly from nature and from citizens respectively, the tyrant's mastership suggests acquisition should come through direct appropriation from the people, supplying plentiful wealth when needs arise. There is ambiguity in the force of Aristotle's suggestions: are these techniques completely illusory, or might they be understood as good kingly actions, consented to, but undertaken for disguised and wrong ends (i.e., the tyrant's profit, not the common good)? Although Aristotle says these actions relate to preventing what leads to the downfall of kingships (*Pol.* 5.11, 1314a32–35), the methods do not mirror the causes of regal preservation that he details in the *Politics*.

III. FROM TYRANNICAL TO REGAL FISCALITY

Aristotle's advice on the fiscal measures and disposition of the tyrant toward wealth entered the Latin West by two paths. One was William of Moerbecke's *verbum pro verbum* Latin translation of the *Politics* ca. 1260, which would be the basis for the commentary tradition's direct engagement with the *Politics* until the fifteenth century.[16] The other, earlier route was through the *Kitāb Sirr-al-asrār* (*The Book of the Secret of Secrets*), a ninth-century Arabic text falsely ascribed to Aristotle that was produced in Syria and later revised in eleventh-century Baghdad; it received a full Latin translation (as the *Secretum secretorum*) ca. 1230–40 by Philip of Tripoli.[17] The *Secretum* reintroduced some Aristotelian political ideas on monarchical rule—primarily from the *Nicomachean Ethics*—albeit in a mutated form. It was by a considerable degree the single most popular work on princely advice in medieval Europe and was found, for example, in the library of

[16] See Christoph Flüeler, *Rezeption und Interpretation der Aristotelischen* Politica *im späten Mittelalter*, 2 vols (Amsterdam: B. R. Grüner, 1992). For a general study of its significance in medieval intellectual culture, see Steven J. Williams, *The Secret of Secrets: The Scholarly Career of a Pseudo-Aristotelian Text in the Latin Middle Ages* (Ann Arbor, MI: The University of Michigan Press, 2003).

[17] I use the Latin edition in Hiltgart von Hürnheim, *Mittelhochdeutsche Prosaübersetzung des* Secretum Secretorum, ed. R. Möller (Berlin: *Deutsche Texte des Mittelalters*, 1963), Bd 56.

Borso d'Este.[18] By the second half of the thirteenth century, the *Secretum* was being translated into a variety of European vernaculars and would become the basis for a number of "mirrors for princes" (*specula principum*).[19]

The *Secretum* contained advice purportedly given by Aristotle to Alexander the Great on how to maintain rule. The first recommendation is that a king acquire his subjects' obedience through the "wise management of his wealth." This requires largesse (*largitas*) in appropriate gift-giving.[20] A careful liberality would require avoiding both *error largitas* as well as the harm that follows from the absence of all gift-giving.[21] In a chapter on liberality, the king is warned to avoid continual superfluous gifting beyond his means as this would destroy his rule.[22] Kingdoms are ruined by failures to ensure that expenditures do not exceed revenues.[23] Liberality is also exercised by leaving subjects' property alone.[24] Kings need not fear shortages, for subjects continue to produce wealth: "[subjects] are the treasury that support your kingdom" and should be likened to a profitable arboretum.[25] Much of the advice of the *Secretum* on a monarch's taxation is derived from *Politics* 5.11, evidence for the less commonly held view that the *Politics* was known in the Arabic world.[26] The positive application of tyrannical policies to king-

[18] C. B. Schmitt and D. Knox, *Pseudo-Aristoteles Latinus: A Guide to Latin Works Falsely Attributed to Aristotle before 1500* (London: Warburg Institute Surveys and Texts 12, 1985), 56; Adriano Cappelli reproduces an inventory of the d'Este library from 1436 showing the presence of the *Secretum* in two codices, in "La biblioteca estense nella prima metà del secolo XV," *Giornale storico della letteratura italiana* 14 (1889): 14–16; Giulio Bertoni, *La biblioteca Estense e la cultura ferrarese ai tempi del duca Ercole I 1471–1505* (Turin: Loescher, 1903), 220, reproduces a fragmentary document of 1467 cataloging Borso's library.

[19] Mahmoud Manzalaoui, "The *Secreta Secretorum*: The Medieval European Version of 'Kitāb Sirr-ul-Asrār,'" *Bulletin of the Faculty of Arts, Alexandria University* 15 (1961): 84; Matteo Milani, "La tradizione italiana del *Secretum Secretorum*," *La parola del testo* 5, no. 2 (2001), 209–53.

[20] *Secretum*, 20: "Et ego ostendam tibi causam propter quam inducuntur subditi obedire dominanti . . . scilicet ut dispenset eis suas divitias sapienter et circa ipsos exerceat largitatem tribuendo meritis singulorum."

[21] *Secretum*, 24.

[22] *Secretum*, 26: "quod quisquis regum superflue continuat donaciones ultra quam regnum suum valeat sustinere, talis rex procul dubio destruitur, et destruit *regnum suum*."

[23] *Secretum*, 26: for example, the destruction of the kingdom of Caldeorum: "Nonne, quia superfluitas expensarum superabat redditus civitatum et sic deficientibus redditibus et expensis, reges extenderunt manus suas ad res et redditus aliorum?"

[24] *Secretum*, 26.

[25] *Secretum*, 146: "subditi tui . . . id est thesaurus tuus, quo confirmatur regnum tuum. Equipera ergo subditos tuos viridario in quo sunt diversa genera arborum fructiferarum."

[26] See Sholmo Pines, "Aristotle's *Politics* in Arabic Philosophy," in *Israel Oriental Studies* 5 (1975): 150–60.

ship reformulated Aristotle's advice to the tyrant in the language of virtue—itself absent from the *Politics*—and established a new set of issues that medieval Aristotelian commentaries would engage with.

Albert the Great (ca. 1200–80) wrote the first Latin commentary on the *Politics* (ca. 1265), predominantly an *expositio literalis*; he emphasized that Aristotle was not advising the tyrant against liberality and underlined the oeconomic character of the *cautelae* (precautions) to preserve a tyranny by tilting (*inclinare*) it toward regal methods. The tyrant should appear to be a treasurer (*dispensator*), not a tyrant.[27] When Aristotle prioritized "being seen to take great care of the common property by spending neither on useless free gifts nor on those things that molest the multitude of the people," he was not advising the tyrant against virtuous action by censuring the habit of gifting.[28] Excessive spending on gifts, Albert states, with a cross reference to the *Nicomachean Ethics* Book 4 and terminology introduced from Robert Grosseteste's translation (1240s), "is not according to liberality or magnificence" as these virtues cannot come from others' labor nor the wicked ends on which wealth is spent.[29] Such behavior is rather the vice of tasteless, immoderate giving (*epirotalia* [sic.] from the Greek ἀπειροκαλία) and vulgar magnificence.[30] Albert clarified a point of confusion that could emerge from reading *Politics* 5.11 in parallel with the *Secretum*, where excessive gifting and uses of wealth are cautioned against alongside the encouragement of careful liberality. The rent revenue, *reditus*, and duty income, *vectigalia*, that pay for gifts should be seen to be collected for the *communis utilitas* and spent on necessary expenditures (war and defense), not the ruler's own profit.[31] Thus, the tyrant is seen to be almost a custodian and treasurer of a common fund and not his own private money.[32]

In a continuation of his master Thomas of Aquinas's commentary on the *Politics*, Peter of Auvergne (d. 1304) in the *Scriptum super III–VIII*

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[27] Albertus Magnus, *Politicorum lib. VIII*, in *Opera omnia*, ed. Augusti Borgnet, 8 (Paris: Ludovicus Vives, 1890–1899), 8:538: "sic enim utique quod dispensans oeconomus, id est, dispensator, sed non tyrannus esse videbitur."

[28] Albertus Magnus, *Politicorum*, 538: "videatur res communes multum curare, nec expendat inutiliter gratuite oblata, nec expendat in his in quibus multitudines populi moleste ferant."

[29] Albertus Magnus, *Politicorum*, 538: "Ratio autem hujus redditur in principio quarti *Ethicorum*, quia scilicet sic expendere, non est secundum liberalitatem et magnificentiam, sed secundum epirotaliam et banausiam et tales expensas multitudines moleste ferunt, quia labores eorum et sudores in malos usus expenduntur."

[30] Albertus Magnus, *Politicorum*, 538.

[31] Albertus Magnus, *Politicorum*, 538–39.

[32] Albertus Magnus, *Politicorum*, 538: "ut sic videatur esse quasi custos et camerarius communium et non proprium."

(ca. 1270–90) argued that the fiscal measures to moderate a tyranny mirror the principles of good financial governance found in kingships.[33] Peter explained that the first set of remissive techniques were about money and followed three general considerations not necessarily linked to tyranny.[34] He represented Aristotle's fiscal advice as a tripartite division of money policy: consumption, calculation, and reception.[35] Concerning consumption, expenses must be on reasonable things (*rationabiles*); with regard to calculation, expenditure must be rationally accounted for; and on reception, collection of revenue requires care.[36] By extracting a positive method for organizing public finance from *Politics* 5.11, applicable to all constitutions, Peter moved further away from a literal commentary.

Peter interprets Aristotle's advice for preserving a tyrannical constitution by using this general fiscal framework. He argues first, with regard to consumption, that a tyrant must be seen to be administrating the common good, not spending money received from his subjects on anything unnecessary (*superfluus*), such as gifts, which afflict subjects, make the tyrant hated, and inspire uprisings.[37] In order to be seen as managing the common good and to create the appearance of an *oeconomus* and *dispensator* of the public property—thus ensuring his long rule—the tyrant must account for income and expenses.[38] Peter argues that Aristotle precludes the possible objection that accounting for income and expenses would reveal the tyrant lacked money: "It is improper for a tyrant to fear deficits. Neither money

[33] Peter of Auvergne's commentary after 1492 was printed as Thomas's commentary which had actually ended at 3.8, published in S. Thomae Aquinatis, *In libros politicorum Aristotelis expositio*, ed. Spiazzi (Turin: Marietti, 1951), 294b.

[34] Peter of Auvergne, *Scriptum*, 299b.

[35] Peter of Auvergne, *Scriptum*, 300a: "Circa pecunias est considerare tria: scilicet consumptionem, ratiocinationem, receptionem."

[36] Peter of Auvergne, *Scriptum*, 300a: "In prima declarat quid observandum est quo ad expensas rationabiles. Secundo quo ad ratiocinationem, cum dicit, 'rationem etc.' Tertio ostendit quid circa receptionem, ibi, 'Deinde redditur.'"

[37] Peter of Auvergne, *Scriptum*, 300a: "oportet, quod tyrannus sic se habeat ut videatur habere curam de communi, et quod non expendat ea quae accipit a subditis gratis et in superfluis, ut in talibus quae contristant subditos . . . Quando enim sic facit tyrannus, odio habeatur a subditis, et facilius insurgunt contra ipsum."

[38] Peter of Auvergne, *Scriptum*, 300a: "dicit, quod ad hoc quod salvet tyrannidem et videatur habere curam de communi bono, oportet ipsum reddere rationem de acceptis et expensis factis; quod fecerunt quidam tyranni; unde diuturniorem fecerunt principatum suum. Et ratio huius est, quia ille qui sic dispensabit et reget rempublicam videbitur esse oeconomus quidam, idest dispensator: videbitur enim laborare propter bonum commune et non videbitur tyrannus."

nor wealth can be lacking, because all the wealth in the city, for use and common profit, is his when he is lord of the city."[39]

Following Thomas's *Sententia libri Ethicorum* 4.3, where tyrants are incapable of prodigality due to unlimited access to wealth from the treasury and the multitude's property,[40] Peter thus advances a notion of fiscal sovereignty derived not from commentary on a good monarchical constitution, but instead from a tyrant's ability to expropriate every subject. Absolute fiscal lordship was made applicable to monarchical constitutions in general, however, by the inference that a tyrant's policies of simulation imitate good kingly practice. It suits the tyrant to leave wealth in the households of subjects until necessity arises, at which time money can be made to serve the common good—therefore diminishing the possibility of uprisings.[41] Whenever the opportunity arises to use the money that "the tyrant very faithfully gathers in order to distribute," such as during war, he must "on all occasions show himself to be custodian and treasurer of the city and the community's goods, not his own."[42]

In Peter and Albert's commentaries, the warning against spending on gifts was never framed as a problem of liberality. In Peter's commentary the sphere of the tyrant's action is beyond the virtues and vices concerned with wealth. He did not follow Albert in arguing tyrannical gifting was a vice associated with the expenditure of large sums; instead, he discussed it in terms of rationality and "spending well."

The literal commentary tradition followed Peter's rather than Albert's explication.[43] Until the late fourteenth century this passage was not

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[39] Peter of Auvergne, *Scriptum*, 300a: "Diceret enim aliquis, quod si tyrannus reddat rationem de expensis, deficiet ei pecunia. Removet hoc, et dicit, quod non oportet tyrannum timere, ne pecuniae et divitiae deficiant; omnia enim quae sunt in civitate, ad usus et utilitates communes, sunt eius, cum sit dominus civitatis."

[40] Thomas of Aquinas, *Sententia libri ethicorum*, ed. R.-A. Gauthier (Rome: Ad Sanctae Sabinae, 1969), 2:4.3.

[41] Peter of Auvergne, *Scriptum*, 300b: "Unde magis expedit ipsis, scilicet dimittere divitias in domibus subditorum, et uti eis ad bonum commune cum necesse fuerit, quam omnino amittere eas congregatas in domo propria, quod fiet, si insurgant in eum."

[42] Peter of Auvergne, *Scriptum*, 300b: "Et dicit, quod tyrannus debet redditus et oblationes gratis factas fideliter colligere, ut dispenset illa; et si aliquando opportunum fuerit, expendere illa in praelia, et universaliter debet se exhibere tamquam custodem et camerarium civitatis et bonorum communium, non sicut propriorum."

[43] The substantial influence of the *Scriptum* on the medieval commentary tradition on the *Politics* has been well attested: see Marco Toste, "An Original Way of Commenting on the Fifth Book of Aristotle's 'Politics,'" in *Peter of Auvergne: University Master of the 13th Century*, ed. Christoph Flüeler, Lidia Lanza, Marco Toste (Berlin: De Gruyter, 2015); Roberto Lambertini, "Raimundus Acgerii's Commentary on Aristotle's *Politics*: Some Notes," in *Vivarium* 40 (2002): 14–40

commented on with scholastic terminology for Aristotelian virtues or vices. The extant commentaries recount the remissive techniques of tyrannical rule often by directly copying Peter, or with slight rephrasing, such as in the Dominican commentaries. Guido Vernani (fl. s. XIV) argued "the less bad method [of tyranny] simulates goodness"; this was indicative of the corruption of kingships and saw the tyrant as *iconomus civitatis*.[44] Giovanni de Riccio (fl. 1436) argued that the tyrant should be seen to be "laboring for the common good" and also to be avoiding "consuming himself in superfluities" of expenditure.[45] The Franciscan Raimundus Acgerii (fl. s. XIV) also followed Peter closely.[46] Walter Burley's commentary (1338–43) made the most original additional instructions: imitate what is pertinent for kingships; govern the *communia*; do not spend without reason and superfluously; rule as if in accordance with subjects' will, to simulate kingship; and have annual taxation for war.[47]

Egidio Romano's *De regimine principum* (ca. 1280) further transposed some of the tyrannical fiscal methods (caution with gifting and calculation of income and expenditure while avoiding shortfalls) into techniques of royal government. Egidio sought to claim it was *Politics* Book One that posited prioritizing fiscal counsel. A king should observe two things in pursuing the common good: that the receipt of income does not injure subjects, and that it is rational (3.2.17). Egidio never cautions against acting liberally. He uses *liberalitas* and *largitas* interchangeably ("liberality which is also commonly called *largitas*")[48] following the *Secretum* and Hermannus Alemannus's translation of Averroes's middle commentary on the *Nicomachean Ethics* (ca. 1240), which always uses *largitas* for liberality.[49] Egidio does offer cautions about potential problems in defining liberality (*De reg*. 1.2.17). Here, we see Aristotle's warnings about seizing wealth and spending it on gifts, care of income and expenditure, and not spending beyond one's abil-

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[44] Guido Vernani de Arimino, *Super Politicum*, Venice, Biblioteca Nazionale Marciana, Lat. VI 94 (2492), 122r: "modis salvandi tyrannidem minus mali . . . simulat bonitatem."
[45] Giovanni de Riccio, *Expositio in libros Politicorum*, Florence, Biblioteca Laurenziana, Plut. LXXVII cod. 21, 102v: "videbitur . . . laborans propter bonum commune"; "utitur in superfluis."
[46] Raimundus Acgerii, *In Politicam,* B. Laur., S. Marco 452 (20), 65v–66r.
[47] Walter of Burley, *Expositio super librum Politicorum*, B. Marc. Lat. VI 91, 48r: "dicit facem illud quod pertinentium ad regem sic curare communia et non expendere ae sine rationem et superfluenrando"; "velit regnare fine subditis volentibus sive volentibus non protendem quod velit tirannirare"; "videri colligere redditus annuales . . . pro bellis."
[48] Egidio Romano, *De regimine principum* (Rome: H. Samaritanius, 1607), 1.2.17: "liberalitas (quae alio modo largitas nuncupatur)."
[49] Averroes, *Comentum super libros Ethicorum*, in *Aristotelis omnia quae extant opera* (Venice: apud Iuntas, 1550), 3:24v–25v.

ity. Egidio clarifies that "liberality is not found in numerous gifts, but in habit, that is, in the faculties and will of the giver."[50] He defines true liberality in strictly Aristotelian terms as the mean in giving, that is, giving neither too much nor too little: not spending what one ought not, spending what one should, and spending when one needs to (1.2.17).

The maneuvers of Egidio's argument help demonstrate why Aristotle's tyrant ultimately became the basis for a model of good fiscal rule. Egidio directly confronts the problem raised in the *Politics* of appearance and similitude in tyrannies (3.2.9). He shows that although tyrannies imitate good kingship, they remain distinct so long as good rulers follow certain prescriptions. Egidio extracts Aristotle's first two moderating recommendations to the tyrant and divorces them from the matter of mere appearance to make them positive fiscal recommendations that are examples of the prince's liberality in practice as general fiscal prudence. Justification can be found in 3.2.11, where he argues all kings have facets of the tyrant—unless they are semi-divine—and therefore use tyrannical craft in some way.[51] *De regimine*, alongside the *Secretum*, was key for the entry of Aristotelian fiscal advice into European vernaculars. In the first French translation of Henri de Gauchy in 1282, *liberalitas* became *largesce* and *prodigalitas* was rendered *fole largesce* (probably following Jean Meun's continuation of *Le roman de la rose*).[52] The Tuscan version, produced in Siena in 1288, used *largeça* and *folle largho*.[53]

IV. THE PROBLEM OF LIBERALITY AND THE PRINCE

Fourteenth-century mirrors for princes (*specula principum*) made Egidio Romano's and the *Secretum*'s cautions about gifting a staple of advice explicating liberality; they, in turn, influenced the new translations of Aristotle. *L'Estat et le gouvernement* (1347) extolled the necessity of gifting but cautioned over *fol largesse* while considering how the leader would appear to

[50] Egidio Romano, *De regimine*, 1.2.17: "liberalitatem non esse in multitudine datorum sed in habitu, id est in facultate et voluntate dantis."

[51] Egidio Romano, *De regimine*: "forte vix aut nunquam reperitur aliquis, qui sit omnio Rex quin in aliquo tyrannizet; esset enim quasi semideus, si nihil de tyrannide participaret. Inde est ergo quod dominantes aliquid participant de cautelis regiis, et aliquid de versutiis tyrannorum."

[52] *Li livres du gouvernement des rois*, ed. Samuel Paul Molenar (New York: Columbia University Press, 1899), 60.

[53] *Livro del governamento dei re e dei principi*, ed. Fiammetta Papi (Pisa: Edizioni ETS, 2016), 308–9.

subjects and enemies.[54] In the anonymous trecento Bolognese *Dialogo fra Lelio Albano e Cato Magno*, the prince/senator is advised to oversee the preservation of the Roman treasury—"the most serious matter"—and to avoid "too much largesse" and unnecessary expenditures that would reduce the surplus reaped in times of abundance for moments of need.[55] Even Petrarch's *speculum* showed this Aristotelian inheritance when he advised against unnecessary expenditure, advocated retaining wealth in the people, and emphasized the importance of the public image of the treasury when justifying the necessity of taxes.[56]

A specific caution against the virtue of liberality was not, however, in the original Greek text of the *Politics*, nor in the first scholastic translation and commentaries. The problem of the tyrant and his generosity crystallized in the late fourteenth and early fifteenth centuries, when princely advice literature influenced readings of Aristotle in turn. Nicole Oresme (ca. 1320–82), in his vernacular translation and commentary of the *Politics*, *Livre de politiques* (1371), introduced the common French term for liberality, *largesse*. He rendered Aristotle's advice as expedience in simulating care for public property and avoidance of "gifting abundantly and through largesse." In his translation of the *Ethics* he rendered "prodigality" as "what we could call fool-largesse."[57]

In his humanist translation of the *Politics* (1437), Leonardo Bruni (1370–1444) translated this passage as "firstly, to be seen to be concerned with the common good, not squandering on lots of largesse [*effundentum largitiones*]."[58] This translation makes ambiguous the tyrant's relationship

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[54] *The III Consideracions Right Necesserye for the Good Governaunce of a Prince*, a middle English translation of *L'Estat et le gouvernement que les Princes et seigneurs se doivent gouverner*, in Jean-Philippe Genet, *Four English Political Tracts of the Later Middle Ages* (London: Camden Society, 1977), 186.

[55] *Dialogo di Lelio Albano e Cato Magno* in *Miscellanea letteraria pubblicata nell' occasione delle nozze Riccomanni-Landi*, ed. Cesare Riccomanni (Turin: Tipografia V. Vercellino, 1861), 27 ("questo me par lo più greve") and 26 ("Se per la qualità di tempi multiplica le cose, e le città abbundano, da che l'abbundanzia del bon tempo te soccorra in lo tempo besognevele, e che no' te vegna meno per troppo larghezza").

[56] Petrarch, *Senilium* 14, 166–68.

[57] "Maistre Nicole Oresme, *Le Livre de Politiques d'Aristote*, Published from the Text of the Avranches Manuscript 223 with a Critical Introduction and Notes by Albert Douglas Menut," in *Transcactions of the American Philosophical Society* 60, no. 6 (1970): 248: "Et les biens que leur princes prennent de eulz il les donnent habondament et largement a femmes jolies et foles et a gens estranges et a gens de artifices"; *Livre de Ethiques d'Aristote* (New York: Stechert, 1940), 165: "la superhabundance, c'est prodigalité que nos povons apeller fole largesce."

[58] *Aristotelis politicorum Lionardo Aretino interprete* in *Operum Aristotelis* (Geneva: Petrus de la Roviere, 1607), 2:514: "Primum enim videri communium commodorum curam habere, non effundentem largitiones tantas."

to liberality through Bruni's choice of rendering "excessive gifts" as *largitiones,* semantically related to *largitas* and synonymous with *liberalitas* in medieval Latin and vernacular translations of Aristotle. That the tyrant's gifts could be read as products of virtue was an ambiguity absent from Aristotle's Greek, and Moerbecke's translation. Bruni was using vocabulary derived from Roman moralists—in particular, from Cicero, who argued in *De officiis* that *liberalitas*, could be turned to bad ends (though in such cases it was not true liberality), for example by robbing someone to be *largus* to others, as seen by the tyrant Caesar.[59] The blurring of the moral distinction between *tyrannus* and *rex*, and their capacities for the virtues and vices of wealth, can be seen in Bruni's use of the notion of excessive liberality (itself an impossibility in the Aristotelian moral system) in his description of Emperor Sigismund in the late 1430s: "so truly liberal that his only fault was that, on account of his largesses and spending, he diminished his resources for successfully conducting his administration and wars."[60]

The new translations of Aristotle led to questions about how good monarchs dealt with gifts and liberality such that the tyrant simulated them, as well as questions about the harmfulness of too much generosity. The popularity of Bruni's translation compounded this ambiguity for readers of the *Politics*. Readers of Bruni's translation could easily associate Aristotle's first remissive technique for preserving a tyranny with a warning against liberality.

Commentators who followed Peter of Auvergne's tradition but used Bruni's translation were offering interpretations of this passage already by the mid-fifteenth century. The Augustinian Guglielmo Becchi (1411–ca. 1491–98), master of theology in Florence and later Bologna, in his commentary of 1476 (but originating from his mid-century lectures), states that the tyrant should avoid wasting the common wealth (*bona communia*) without reason and being "excessively liberal."[61] He introduces largesse as the participle "superfluelargiendo," more strongly suggestive of the moral character of the giver. This term was clearly inspired by Bruni's phrasing. Likewise,

[59] Cicero, *De officiis*, trans. Walter Miller (Cambridge, MA: Harvard University Press, 1913), 1.43: "take care to indulge only in such liberality as will help our friends and hurt no one." In *De oratore*, trans. E. W. Sutton (Cambridge, MA: Harvard University Press, 1942), 2.25, *liberalitas* is counterpoised to *largitione* (in the sense of bribes) but their differentiation is difficult according to Cicero.

[60] Bruni, *Memoirs* in *History of the Florentine People*, trans. James Hankins with D. J. W. Bradley [with my emendations] (Cambridge, MA: Harvard University Press, 2007) 3:376: "liberalitate vero tanta ut hoc unum illi vitio daretur, quod largiendo et erogando sibi ipsi facultates detraheret ad negotia bellaque obeunda."

[61] Guillelmus Becchius, *Commentum super libros Politicorum*, Florence, Biblioteca Medicea Laurenziana, Aedil. 154, 76r.

Donato Acciaiuoli (1429–78) in his commentary (1472–74) said the tyrant must "avoid immoderate largesses."[62] Peter of Osma and Fernando de Roa, writing in the later part of the fifteenth century, warned that the tyrant should not "squander [money] on lots of largesses" when maintaining the appearance of regal government.[63]

V. FISCAL COUNSEL IN THE *VOLGARE*

By the fifteenth century, vernacular fiscal advice had inherited from the reception of Aristotle's account of the preservation of tyranny the idea that a central fiscal problem facing the stabilization of a monarchical regime was the moral virtue of liberality. The d'Este brothers' letter (written by Borso and also on behalf of Leonello, Marquis of Ferrara) offered advice on the actions they thought necessary to "preserve and expand [Alfonso's] regime."[64] Borso wasted no words in informing Alfonso that he was ruling unwilling subjects: "we do not feel that your Majesty is loved universally . . . he is not loved at all; rather he is hated."[65] The first matter they addressed was the Kingdom's finances with regard to gifting and liberality. Alfonso was quickly earning a reputation among humanists as a most liberal ruler.[66] Although Borso understood Alfonso "was by his nature most liberal [*liberalissima*]," to Borso, the problem was he could never find money yet continued "to use *liberalità*."[67] Borso states that the brothers are not "suggesting

[62] Donato Acciaioli, *In Aristotelis libros octo Politicorum commentarii* (Venice: Vincenzo Valgrisi, 1566), 190v: "immoderatis largitionibus caveat."
[63] Peter of Osma and Fernando de Roa, *Commentarius in Politicorum libros Aristotelis* (Salamanca, 1500), 126v: "elargitiones tantas non effunderit."
[64] Borso d'Este, *Memoriale*, 66: "Havemo, el S[ignor] mio fratello, vostro figliolo, et io, vostro servitore, deliberato de notificarve quello che nui sentemo et intendemo ad conservatione et augmento del stato vostro . . . [e]t ad fare questo tocharemo qui desoto particularmente quello che al Signor mio fratello et a mi pare che sia da fare et tractare." For placing the letter in the diplomatic culture of gifting advice, see Serena Ferente, "Political Writing in Renaissance Italy: Macro and Micro," in *Il laboratorio del Rinascimento, studi di storia e cultura per Riccardo Fubini*, ed. Lorenzo Tanzini (Florence: Le Lettere, 2015), 71–88.
[65] Borso d'Este, *Memoriale*, 67: "non sentiamo che la V. Mayestà sia amata universalmente . . . è amata per niente: anci è plu tosto odiata."
[66] Jerry H. Bentley, *Politics and Culture in Renaissance Naples* (Princeton, NJ: Princeton University Press, 1987), 124.
[67] Borso d'Este, *Memoriale*, 66: "anci prima de tute le altre esserve racordata: che nui intendemo la Mayestà Vostra essere de sua natura liberalissima, et intanto che quella mai non se retrova havere pure una minima moniciunzella de denari, et intanto uxa liberalità."

that he be a miser [*misero*] and not gift or use liberality when it suits his Majesty," but wish to stress his inability to muster funds when the need arises.[68] Liberality in gifts causes shortfalls in revenue and in particular it is a virtue to be used moderately. When it comes to solving this problem, Borso states, "This is not to say or do anything other than that your Majesty must be moderate and watch those non-necessary and enormous expenses, and undertake those which are necessary."[69] Liberality was contrasted with moderate spending.

The lack of money, owing to Alfonso's liberality, required fiscal attentiveness. "One needs to impose governance on one's revenue and expenses, such that they flow regularly and by means which are convenient,"[70] Borso writes, echoing Aristotle's advice to make the tyrant appear as oechonomos (*Pol.* 1344b44). Rationalization of revenue leads Borso to explore the politics of fiscal surplus just as Aristotle had in *Politics* 5.11. The topic of fiscal surplus (*cumulus*) emerged from issues Aristotle addressed and was a fiscal topos of the late Middle Ages.[71] The d'Este brothers suggest that Alfonso should create a *cumulo* of around 200,000 ducats, which should not be touched unless in "exceptional circumstances" and for necessities (*bixogni*).[72] The creation of a surplus clearly contradicted Aristotle's warnings over large unattended treasuries, yet in the *Politics* Aristotle implies that money is collected and made to appear for the ends of oeconomics and extraordinary expenditure, over which the tyrant acts as a guardian (1314b15).

Borso emphasizes the appearance of good fiscal governance to facilitate exaction in times of need, "because perhaps, if your subjects knew you were poor—which certainly many know all too well—they would be reluctant to give you money."[73] Thus, in order to extract revenue from his subjects,

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[68] Borso d'Este, *Memoriale*, 66: "che epsa ad uno suo caxo et bixogno non poria mettere le mane alchune volte suxo 1000 ducati. . . . Non dicemo questo, Sacra Mayestà, perché nui vogliamo persuaderve ad essere misero et a non donare et uxare liberalità, sequondo che se convene ala Mayestà Vostra."

[69] Borso d'Este, *Memoriale*, 67: "E questo non è a dire né a fare altro so no che la Vostra Mayestà se moderi et guardi dale spese non necessarie et innorme, e faza quelle che sum necessarie."

[70] Borso d'Este, *Memoriale*, 66: "che quella voglia mettere tale ordene ale intrade et spexe soe, che le pasino ordinatamente et cum li modi che sum convenienti."

[71] Eberhard Isenmann, "Medieval and Renaissance Theories of State Finance," in *Economic Systems*, *Economic Systems and State Finance*, ed. Richard Bonney (Oxford: Oxford University Press, 1995), 30, 41.

[72] Borso d'Este, *Memoriale*, 66: "non se moverà so no ali grandi caxi e bixogni."

[73] Borso d'Este, *Memoriale*, 66: "perché forsi sapiando li vostri subditi vui essere povero, como certo debeno molto bene sapere, egli serano retrogedi ad darve dinari."

it is essential that they know about such a fund.[74] The image of the treasury was imperative for Aristotle's tyrant in order to show that the public accounts balanced and the ways he spent his subjects' money, and hence also to show when extraordinary circumstances demonstrably justified an extra levy; so too it was central for Borso in projecting to subjects and enemies an impression of power.

Fiscal prudence was required to gain the love of one's subjects. Borso warns against reliance on ordinary and direct taxation: Alfonso would lose more than he would gain from too many impositions on *fogi* (hearths).[75] Borso was implying that he should avoid recourse to the *focatico* (the hearth tax), an attempt the Kingdom had made in the direction of ordinary direct taxation, because subjects were unused to paying it. Aristotle's *Politics* provided an idea of a fund necessary for emergencies such as war, yet warned also against central accumulation without purpose in contravention to the common good. Taxation should be extraordinary, based on military need and justification; the d'Este brothers used this point to critique the Kingdom of Naples's system of ordinary direct taxation.

The treatment of the problem of liberality in other vernacular authors of the Quattrocento ranged from conventional readings of Aristotle's *Ethics* to those that suggested a difficulty in maintaining moderation in giving-receiving. Michele Savonarola (1385–ca. 1466), writing to Borso d'Este, warned he "must give from his own property" to avoid becoming a tyrant.[76] Bornio da Sala (d. 1469) in *De principe* (also dedicated to Borso) recommended avoiding "too much largesse."[77] Diomede Carafa (ca. 1406–87) insisted on the need for oeconomic governance as the true industry of a prince.[78] He advised against spending on non-necessaries, *disordinate spendere,* which also meant that gifts did not entail taking the property of another; Battista Guarini, in his Latin translation, rendered the phrase as avoiding being *largus*.[79] In order to convey a sense of economy to subjects and facilitate their future payment, income and expenditures needed to be visible and orderly; the clear presence of a fund was required not to

[74] Borso d'Este, *Memoriale*, 66: "che non poria ali subditi vostri essere ignota, epsi plu presto e mazormente ad ogni vostra voglia suppliriano."
[75] Borso d'Este, *Memoriale*, 67.
[76] Michele Savonarola, *Del felice progresso di Borso d'Este*, ed. Maria Aurelia Mastronardi (Bari: Palomar, 1996), 85–86.
[77] Bornio da Sala, *De principe*, in Sandra Strugała, *I doveri del sovrano di Bornio Sala nel ms. Hamilton 112 della Staatsbibliothek di Berlino* (Cracow: Wydawnictwo, 2016), 90: "tropo largheça."
[78] Diomede Carafa, *Memoriali*, ed. F. Petrucci Nardelli (Rome: Bonacci, 1988), 183.
[79] Carafa, *Memoriali*, 171–75.

encourage accumulation, *thesaurizare*, but to avoid "the inconvenience of begging."[80]

Giovanni Pontano (1429–1503), writing at the Neapolitan court, differed from these vernacular authors in his insistence on a Ciceronian distinction between largesse and liberality. Pontano's Latin *De liberalitate* focused mainly on the interiority of the virtue and the harmful consequences of not spending. It was a duty to gift as much as possible, a practice that had made Alfonso V loved and renowned.[81] However, in a cautionary conclusion, Pontano conceded it is difficult to distinguish between liberality and corrupting largesse. The intentions of the giver of money are hidden: potentially self-interested and aiming toward tyrannical power, those who are *largi* from the treasury are rarely not rapacious. Cities, however, do not legislate against liberality; but they do legislate against largesse.[82]

Thus, when Machiavelli came to make his explicit suggestion that the prince should avoid the pursuit of a liberal reputation, should not worry about appearing to be a miser, and should be a *largo donatore* of the property of others, he was playing with the series of established topoi on regal fiscality ultimately inherited from Aristotle's tyrant, and later repurposed in the commentary and *specula* traditions.[83] Although Machiavelli's inheritances here from Seneca, Cicero, and Quintilian have rightly been emphasized,[84] liberality posited as a political problem specifically of the fisc belongs to this more precise context, the reception of Aristotelian works on kingship. He draws upon several Aristotelian fiscal elements. First and foremost is to discuss the virtue of generosity along with problems of gifting and taxation, but other key topics include a monarch's power over his subject's property and disposition toward its alienation; questions about surplus and contingency; and the importance of managing appearances. This is not to say that Chapter 16 of *Il principe* can be reduced to Aristotelian elements, but its engagement with fiscal problems occurred in a discursive space opened and shaped by

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[80] Carafa, *Memoriali*, 183, 177, 173: "lo incoveniente de mendicare."

[81] Giovanni Pontano, *De liberalitate* in *I libri delle virtù sociali*, ed. Francesco Tateo (Rome: Bulzoni, 1999), 48, 98, 132.

[82] Pontano, *De liberalitate*, 132.

[83] Niccolò Machiavelli, *The Prince*, ed. Quentin Skinner and Russell Price (Cambridge: Cambridge University Press, 1988), 56–57; *De principatibus* ed. Rinaldo Rinaldi in *Opere di Niccolò Machiavelli* (Turin: Unione Tipografico-Editrice Torinese, 1999), 1:276–82.

[84] Quentin Skinner, *Machiavelli* (Oxford: Oxford University Press, 1981), 36; Quentin Skinner, *Reason and Rhetoric in the Philosophy of Hobbes* (Cambridge: Cambridge University Press, 1996), 171; Peter Stacey, *Roman Monarchy and the Renaissance Prince* (Cambridge: Cambridge University Press, 2007), 207.

the reception of the *Politics*. As was shown in the transmission and contribution to this body of fiscal problems, the legacy of 5.11 could lead to ambivalent stances on the status of moral virtue in governing taxation. Machiavelli, however, unabashedly confronted head-on these ambiguities that emerged from questions over appearances and similitude, virtue, and the necessary action required to preserve a regime.

Machiavelli was no stranger to the concept of excessive liberality or putting a virtue into practice. In the missive he wrote in the name of Francesco Vettori from the legation to the Emperor Maximilian in 1508, he observed the Emperor was *troppo liberale*.[85] Despite liberality being a princely virtue, it was a problem for maintaining an army.[86] He observed in another dispatch from Germany that it was a virtue that garnered praise but would nonetheless lead to ruin, and therefore the Emperor must "temper himself of it."[87]

In *Il principe* Machiavelli says it would be good to be considered liberal, *tenuto liberale*;[88] however, exercising liberality in order to earn a reputation for generosity will harm the prince. Machiavelli's discussion of appearances together with the high priority given to the fisc and to liberality demonstrates his engagement with both the *Politics* and the *specula* tradition. He argues that, if a prince wants to preserve a liberal reputation ("*el nome del liberale*"), he will have to give sumptuously, necessarily entailing exaction from the people, *gravare li populi extraordinamente* (both in the sense of large as well as extraordinary taxes), and he will have "to be fiscal" and do all those things one can to have money (suggesting savvy indirect methods for raising revenue).[89] This incurs the hatred of the people, at whose cost he has rewarded the few, making his rule susceptible to unrest.[90]

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[85] Machiavelli, *Legazioni, commissarie, scritti di governo* (1507–1510), ed. D. Fachard and E. Cutinelli Rendina (Rome: Salerno Editrice, 2011), 4:152.
[86] Machiavelli, *Legazioni*, 152–53: "E benché essere liberale sia virtú ne' principi, *tamen* e' non basta satisfare a mille uomini quando altri ha bisogno di ventimila."
[87] Machiavelli, *Rapporto di cose della Magna* in *Opere*, ed. Alessandro Montevecchi, 2:174–75: "temperasse."
[88] For the philological controversy over this sentence and an alternative reading to mine see Jérémie Barthas, "Un lapsus machiavélien: *Tenuto/temuto* dans le chapitre XVI du *Prince*," in *Renaissance Studies in Honor of Joseph Connors*, ed. M. Israëls and L. Waldman (Florence: The Harvard University Center for Italian Renaissance Studies, 2013), 2:83–90. For an excellent discussion of Machiavelli's fiscal politics see Jérémie Barthas, *L'argent n'est pas le nerf de la guerre: Essai sur une prétendue erreur de Machiavel* (Rome: École française de Rome, 2011).
[89] Machiavelli, *Prince*, 57 (277: "essere fiscale e fare tutte quelle cose che si possono fare per avere dinari"). My translation.
[90] Machiavelli, *Prince*, 57 (278: "premiato pochi").

By exercising parsimony, extraordinary expenditures may be met by one's own ordinary revenue and savings.[91] By not expropriating his subjects, the prince "uses liberality" for the many.[92] Although in the present this earns him the reputation of miser, in time he will be renowned for liberality.

It is important to note that Machiavelli's discussion of liberality is not as incongruous with the Aristotelian concept as it may initially seem. Machiavelli posits a distinction in a prince's possession of liberality: through being ("*essere stati*") and being considered to be ("*essere tenuti*") liberal.[93] But for Aristotle, actually being liberal involves not spending beyond one's means (cf. *Ethics*, 1120b20), spending appropriately for circumstances (cf. 1120b23), and not expropriating subjects' possessions (cf. 1120b20). Machiavelli makes three innovations in the discussion of liberality. First, he plays with the common use and meaning of liberality in the vernacular; in effect, he redefines the concept of liberality as prodigality and classical liberality as *miseria*.[94] He does this to show what creates the public appearance of the virtue. Second, the ruler's reputation for true virtue is gained over time: seemingly liberal acts, such as gifting, might gain an immediate reputation for liberality, but ultimately will undermine such an appearance because of his inattention to economy. Lastly, Machiavelli redraws the distinction between one's own and another's property. The prince has the power to expropriate his subjects (Machiavelli categorizes this property as ultimately the prince's own, *suoi*, like the Aristotelian tyrant) but this would cause hatred that could undermine his rule. What is key for Machiavelli is that a prince's liberality can come from self-sufficiency and not having to tax his subjects, or preferably, he can be generous with the wealth of those outside of the political community, allowing him to be a *largo donatore*.

Il principe, in turn, influenced Florentine contemporaries' reading of the *Politics*. Vettori, who said all governments smelled tyrannical, fused Machiavelli's ideas with 5.11 in his *Sommario*. There he warned it could not be called a vice when princes avoid burdening subjects with extraordinary loans, unjustly extorting their money to gift "servants, buffoons, catamites and men of similar quality," a version of the Latin translation of Aristotle's

[91] Machiavelli, *Prince*, 57.

[92] Machiavelli, *Prince*, 57 (279: "usare liberalità ad tutti coloro a che egli non toglie, che sono infiniti").

[93] Skinner stresses the difference here of acting in defiance of common rather than a proper understanding of liberality, see *From Humanism to Hobbes: Studies in Rhetoric and Politics* (Cambridge: Cambridge University Press, 2018), 57.

[94] For Machiavelli's use of rhetorical techniques such as *paradiastole*, see the classic analysis of Skinner, *Reason and Rhetoric*, esp. 171.

list in 5.11 of the tyrant's gift recipients: "prostitutes, foreigners, and actors."[95] Liberality was the avoidance of such practices. When Antonio Brucioli (ca. 1498–1566) and Segni came to write vernacular versions of the *Politics* they were at pains to clarify that a tyrant simulating kingship was not involved in acts associated with liberality. They explained that what might be seen as cautions against virtuous action were, incongruous with Aristotle, actually acts of prodigality.[96] This argument was an attempt to close the possibility of a Machiavellian reading.

VII. CONCLUSION

The long legacy of Aristotle's tyrant via his absorption into the specula tradition set the precedent for prioritization of fiscal governance, as well as the prince's negotiation of the exercise of liberality, in medieval and Renaissance fiscal advice. The tyrant's oechonomia, which was his ability to discern sources and methods for acquiring and using wealth, became a frame for the topoi of fiscal advice in Latin and the vernacular, which centered on gifts, accounting, organizing a treasury, tax justification, and appearance. This occurred because of the sanitization of Aristotle's advice in the commentary tradition as well as works such as the *Secretum* and *De regimine*. By prioritizing fiscal governance, the *Secretum* made it a concern of liberality. Peter of Auvergne emphasized that the tyrant only imitated regal fiscal policies that were generally good. Oresme and Bruni's translations compounded ambiguities over the tyrant's relationship to virtue and in turn whether good regal governance needed to exercise caution toward liberality.

The reception of Aristotle in the *volgare* was not a systematized "Aristotelian doctrine" of state finance but rather a framing of central problems that spurred specific reference to contemporary institutions and practices or legitimation of controversial action. Borso d'Este and Machiavelli ex-

[95] Francesco Vettori, *Sommario della istoria d'Italia* in *Scritti storici e politici*, ed. Enrico Niccolini (Bari, 1972), 171: "donare a' servitori, buffoni, cinedi et uomini di simil qualità," "uno principe che vive in questo modo io, non avaro ma liberale chiamerei"; *Politica*, trans. William of Moerbeke, ed. Pierre Michaud-Quantin, in *Aristoteles Latinus*, 29, no. 1 (Bruges: Desclée de Brouwer, 1961), 5.11.

[96] Antonio Brucioli, *Gli otto libri della republica, che chiamono Politica di Aristotile* (Venice: Alessandro Brucioli and brothers, 1547) 123v: "prodigamente le donino"; Segni, *Trattato dei governi d'Aristotile* (Florence: Lorenzo Torrentino, 1549), 295: "le donino . . . prodigalisimamente."

ploited ambivalences in this tradition and the translations of Aristotle to open the problem of ruling in accordance with moral virtue, which could endanger the organization of the state—despite Aristotle never suggesting that acting contrary to virtue could be a technique for preserving the longevity of a constitution. Thus a set of seemingly trivial recommendations in commentaries on the *Politics* and their vernacular reception on topics such as the merits of fiscal surplus or rational accounting would later become commonplaces of the art of politics.

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