Prostitution Taxes and Local State Building in Republican China

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When we think of prostitution in Republican China, we usually think of it as having been one of the major social problems in China's most cosmopolitan cities, such as Shanghai or Tianjin. When we think of the relationship between brothels and the outside world, we usually think more about their ties to gangs and protection rackets than we do about their formal, institutional connections with the state. And when we think of prostitution's political significance, we usually limit our consideration to the realm of political discourse. Yet prostitution was an important political and fiscal issue in many places outside the major metropolises, while institutional connections between prostitution and the local state helped determine the direction and amount of local state building that took place in early twentieth-century China. These institutional connections show that rather than being simply a social problem, an extension of organized crime, or the subject of a discourse about modern morality, prostitution was important in the political and fiscal life of the local state in early twentieth-century China.

To make the case that prostitution mattered fiscally and politically, this article explores how localities in late Qing and early Republican China (roughly 1900-1937) taxed female prostitution.[1] In virtually all provinces, at least one locality (usually the provincial capital) taxed prostitution, and the revenue from those taxes was almost always

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earmarked for new state institutions intended to control prostitution: "rehabilitation" centers for ex-prostitutes, venereal disease clinics, and even the police themselves. The approach of one province, Guangdong, throws into relief some of the features of this national model that might otherwise remain obscure.

Guangdong was an example of local officials exploiting the national model to its fullest extent. Officials in Guangdong fully developed the strategy of taxing prostitution both to achieve social goals and to supplement local revenues. In Guangdong, prostitution tax revenues played a role in funding many kinds of local state-building projects. In both the provincial and subprovincial budgets, these revenues often paid for the establishment and maintenance of local state institutions and services such as schools, militias, roads, and police. Guangdong officials' willingness to take the greatest possible advantage of their ability to tax prostitution gave them resources unavailable to other localities. Far from being a politically marginal phenomenon, prostitution in Guangdong and in other provinces in China during the Republic played a definite role in shaping and financing the construction of local states.

In what follows, I lay out a national model of how prostitution was taxed, using Guangdong to illustrate the effects of this taxation on local state building—effects that remained more latent in other parts of China.[2] Because Guangdong's leaders were separatist and had expansive modernization goals, Guangdong's localities had more incentive than others to fully develop the system of prostitution taxes, which made it possible for them to engage in more extensive local state building. The connection between prostitution taxes and local state building indicates that prostitution was politically important not only because it informed early twentieth-century political discussions about modern sexuality, as Gail Hershatter (1997) argued, but also because it helped shape the construction of modern local states.

PROSTITUTION AND LOCAL STATE BUILDING

Local state building is the process by which local—that is, provincial and subprovincial—governments establish new and effective

institutions (in this case, police forces, clinics, and rehabilitation centers) and provide public goods and services (infrastructure, education, and hospitals). In the nineteenth century and in early Republican China, as many scholars have shown, the Chinese state had limited local functions. In some parts of China, many of the activities we usually think of as being the business of the state were undertaken by local elites instead (Kuhn, 1986; Rankin, 1986; Schoppa, 1982). But starting in the late Qing, local states began to take over these functions and attempted to bureaucratize them, using, in R. Bin Wong's terms, coercive, material, and moral/ideological means (Duara, 1988; Wong, 1997; Remick, 1996). Some local governments established administrative institutions such as tax collection bureaucracies, jails, courts, and police forces; throughout the 1920s and 1930s, they began to provide schools, hospitals, poorhouses, water treatment and pumping stations, planned residential communities and other types of urban development, museums, markets, radio broadcasting towers, slaughterhouses, and telephone exchange buildings (Guangzhou shi zhengfu, 1931; Tsin, 1999). Such local state building was an important break from the very circumscribed idea in Confucian statecraft of the proper activities of local states. This focus on Republican-era local state building provides a necessary corrective to arguments in earlier writings, such as those of James Sheridan (1975), that essentially equate a nonfunctioning central state with no state at all. Local state building is important because how local states come into being and what they do have significant consequences for the central state and also for state-society relations as most people experience them.

This article brings together the two topics of state building and prostitution in China—topics that have not been directly connected to date, although some recent scholarship on the history of prostitution does hint at such a connection. Institutional links between prostitution and Shanghai's local government are visible in the work of Frederic Wakeman (1995), Christian Henriot (1997), and Gail Hershatter (1997). Each relates how local governments taxed prostitutes, tried (and often failed) to regulate their activities, and attempted to eliminate, punish, and sanitize them. Yet none of these studies focuses on the political importance of prostitution and its regulation or on its fiscal and material consequences. Wakeman touched on prostitution as it relates to the (in)ability of the Shanghai police to control vice due to

police connections to organized crime. Henriot's analysis is, in a sense, designed to let the reader see inside the semisecret world of prostitutes living in a "marginal" space outside normal society (Henriot, 1997: 12). Prostitutes seem for the most part disconnected from politics and public life except as the object of a few morality campaigns.

Hershatter (1997), however, argued that prostitution was an integral part of the Chinese discourse of modernity and thus crucial to Chinese understandings of a modern sexuality. "Debates over prostitution, sexuality, marriage, and public health" were part of a larger discussion about how to save China from colonialism and imperialism (Hershatter, 1997: 7, 11). Some Republican-era elites saw prostitution as an impediment to the creation of a modern Chinese nation and so wanted to eliminate it. Failing that, they did their best to discipline and control this errant, "traditional" form of sexuality by attempting to count, classify, and impose order on prostitutes (Hershatter, 1997: 35).

I agree that prostitution is an important topic in our understanding of modern Chinese politics, but I seek to show that it was neither confined to being the object of discussion in a larger discourse about modernity nor universally perceived as an impediment to modernity. Rather, prostitution, via its taxation, contributed materially to building the kind of local state that ambitious state crafters recognized as "modern"—namely, a state that was bureaucratic, that provided social services, and that controlled its citizens through surveillance.[3]

THE STATE'S RELATIONSHIP TO PROSTITUTION IN REPUBLICAN CHINA

No late-imperial or Republican local historian would be surprised to discover in local gazetteers that prostitution had long existed in nearly every city and town in China until the mid-twentieth century. What might come as a surprise is how the relationship between the sex industry and the state, particularly their financial relationship, varied from place to place and over time. In the Ming dynasty, state-run brothels and state-employed prostitutes were fairly common; by the mid-Qing, they were rare (Sommer, 2000). In the last decades of the nineteenth century and first decades of the twentieth century, local

governments generally tolerated the more or less open operation of private brothels, whether or not prostitution was formally legal. During the Republic, the response to prostitution ranged from state-run brothels to state-sanctioned private brothels to its outright prohibition.

In some circumstances, local governments during the Republic employed the earlier model of state-run brothels, allowing the municipal police to organize brothel districts (*jiyuan*), build walls around them, and fully manage their operation, going so far as to provide security forces and clinics to check prostitutes' health. This was the arrangement in Kunming from 1911 to 1914 and from 1923 until about 1947, in Guiyang in 1911, and in Chengdu from 1930 to 1936 (Yunnan sheng difang zhi, 1996: 129-31; Guiyang shi zhi, 1991: 149; Sichuan sheng difang zhi, 1997b: 67). In these cases, the municipal governments collected the profits of the brothels they ran: since municipal police ran the brothels, they naturally took the profits and used them to pay for police expenses. In other cases, local governments did not actually run the brothels they owned but contracted their operation out to merchants, as in Kunming between 1918 and 1922 (Yunnan sheng difang zhi, 1996: 130).

Localities that openly and directly administered their own brothels often encountered stiff resistance from social reformers, however, as in Kunming in 1912, when the YMCA led a large-scale campaign against state-run brothels (Yunnan sheng difang zhi, 1996: 129). Therefore, local officials most often simply licensed and taxed private brothels, sometimes confining them to particular parts of town.[4] Regulation of this sort was a less controversial strategy, although licensing and taxation sometimes met with opposition as well. For instance, a social movement targeted prostitution and state involvement in it in Suzhou in 1921, and (more officially) a 1929 anti-prostitution campaign and demonstration reflected the new national government's anti-prostitution policies (Suzhou shi difang zhi, 1995: 184).[5] Although taxation and regulation of prostitution were morally distasteful for local governments at the level of public discourse, these activities also generated revenues, which trumped moral considerations as far as local officials were concerned. This common dilemma about what to do about vice (not only in China, of course) resulted in constant battles over whether prostitution should be banned entirely or merely taxed and regulated (see, e.g., Hershatter, 1992).

Because of anti-prostitution social movements, many different localities did try to ban prostitution, though generally to no avail. In Hunan in 1919, for example, a provincewide anti-prostitution movement succeeded in convincing at least the Jianghua County government to implement a ban (Lingling diqu gonganchu, 1995: 197). Some warlords and local leaders were also determined to abolish prostitution; whenever they took power in a locality, they would make efforts to disband brothels and force prostitutes to leave town. Feng Yuxiang did this in 1927-1930 in Kaifeng, Henan, and the local army in Qiyang, Hunan, raided and closed down brothels in 1941 (Henan sheng difang shi zhi, 1994: 78; Lingling diqu gonganchu, 1995: 197). But in most cases, efforts to eradicate prostitution, whether through outright bans or gradual revocation of licenses, simply drove it underground (Hershatter, 1997: 280; Lipkin, 2001: chap. 3), so most efforts at prohibition failed quickly.

In short, throughout most of the Republican period, most local governments regulated and taxed prostitution rather than managing their own brothels or banning prostitution altogether. Although segments of public opinion opposed prostitution, local officials apparently concluded that they could not successfully ban it. Instead, most places chose to license and tax prostitution at the turn of the twentieth century, both as a way of controlling prostitution and as a way of harnessing a potential revenue stream.[6] But because of the political and social pressure to ban prostitution, officials often used the language of prohibition to describe the taxes they levied. For example, municipal rules about prostitution taxes were often called "regulations banning prostitution" (usually something like *qudi changji guize*), although they actually consisted of a schedule of the tax rates that brothels would be charged. Sometimes the taxes were meant to be so onerous that they would discourage prostitution. Usually, though, the tax rates were low enough that they were unlikely to drive any brothels or prostitutes out of business. Indeed, the local gazetteers consulted for this study make only one mention of too onerous brothel tax rates—in Jilin city, Jilin, in 1926. Under pressure from the brothels, the city government reduced the tax by half to rejuvenate the industry (Jilin shi difang zhi, 1992: 105-6). In other localities, tax rates and the number of brothels and prostitutes rose together.

A NATIONAL MODEL: TAXATION AND REGULATION OF PROSTITUTION

Neither the Qing regime nor the Republic established national laws prohibiting prostitution per se. After the early eighteenth century, all sex outside marriage was, at least technically, illegal (Sommer, 2000: chap. 7); in both late-Qing and Republican central government law, procuring and trafficking were illegal, although selling sex was not (Hershatter, 1997: 204). Before the early eighteenth century, prostitution had been associated with and tolerated among debased-status groups such as "music households" (*yuehu*) and actors. After the "emancipation" of debased-status groups in 1723, prostitution was assimilated into the more general category of "illicit sex" (*jian*) (Sommer, 2000). Even after 1723, because of the profession's association with debased-status groups and with immorality, Qing scholars, students, and officials were forbidden to consort with prostitutes, although many did not comply. During the Republic, the 1912 national criminal code mentioned a number of sex crimes specifically, including "adultery, bigamy, enticement, and indecency," although "the 1928 Criminal Law of the Republic of China used the term 'sex crime' mainly to refer to harming morals, marriage, and the family" (Hershatter, 1997: 476). When prostitutes were arrested at all, it was for violating these laws rather than for prostitution itself.

Probably because of the association of prostitution with immorality and debased-status groups, the late-Qing, warlord-era, and Guomindang central governments always made prostitution taxes the business of local governments, providing guidelines for how local governments were to collect them (see, e.g., Guangdong qingli caizhengju, [1911] 1997: 268-70). It is unclear whether the central state avoided taxing prostitution because it did not want to appear immoral by association or because the revenues involved were too small to bother with. In this area as well as in many others, the provinces seem to have adopted and responded to central tax and public finance regulations in a fairly uniform way even in the Republican era, when central governments were weak. Provinces may not have handed their "central" revenues up to Beijing or Nanjing, but almost all provinces laid out separate "national" and "provincial-local" tax jurisdictions based on the regulations produced at the national

conferences on public finance of 1928 and 1934. And as we will see, administration of the prostitution tax became remarkably effective after the Beijing government issued a regulation making it the domain of Provincial Assembly police forces in 1913.

Despite the local nature of prostitution taxes and the weakness of the central regimes, the pace and form of the prostitution taxes imposed were consistent across China's provinces. There is evidence in some localities of sporadically collected prostitution taxes at the end of the nineteenth century, but collection became more formalized and common at the end of the Guangxu era and during the early Republic. A review of gazetteers reveals that the tax first appeared in most provinces between 1903 and 1914 (see Table 1).[7] Shanxi province's gazetteers show no evidence of prostitution taxes being collected, although other sources suggest that they were.[8] In Ningxia, Qinghai, and Shaanxi, gazetteers show no evidence of such taxes before the 1930s, while memoir literature does show it in Shaanxi, though not in Ningxia and Qinghai.[9] Almost all other provinces report that prostitution taxes were first collected either as a way to finance the police forces established under the New Policies of the late Qing or as a way to finance the post-1911 police reorganizations.

In nearly all cases, prostitution tax revenues were first collected—and spent—in the provincial capitals, where the new police forces were headquartered. Provincial and municipal revenues were not usually clearly separated, but these taxes were intended to be collected and spent by capital municipal police. Later on, as new police organizations were developed in other cities and towns, the taxes were collected there as well. Police forces were authorized to register brothels, collect taxes on them, and keep the revenues for the use of the police bureaus without having to report them to the provincial government.

The basic characteristics of prostitution taxes became even more formalized with the establishment of the Chinese Republic. In 1913, the Beiyang government Finance Ministry issued a regulation that authorized provincial and local governments (it was up to the province to decide which) to collect a prostitution tax for local police use (Hubei sheng difang zhi, 1995: 75). Called the brothel tax (*yuehu juan*),[10] it was made up of a brothel license tax and a prostitute tax. The brothel license tax required brothels—which were usually divided into several grades according to their cost, number of prostitutes,

TABLE 1: Initiation of Prostitution Taxes in the 22 Main Provinces of China

Province	*Date; Known Locality*
Anhui	Late Qing (ca. 1900-1911?)
Fujian	Late Qing; Fuzhou, Xiamen
Gansu	ca. 1914; Lanzhou
Guangdong	ca. 1905; Guangzhou
Guangxi	1909; Nanning
Hebei	1905; Tianjin
Heilongjiang	Late Qing
Henan	1910; likely Kaifeng
Hubei	1903; Hankou
Hunan	late Qing; Changsha, Xiangtan
Jiangsu	1902; Nanjing
	1908; Yangzhou
Jiangxi	Late Qing, definitely by 1914
Jilin	1905; Changchun
	1908; Jilin
Liaoning	Before 1928; Tai'an county
Ningxia	Unclear, but certainly by 1933
Qinghai	Unclear, but certainly by 1930; Xining
Shaanxi	Informal fines by 1916 in Xi'an
	Formal taxes by the early 1930s
Shandong	ca. 1914; Qingdao
Shanxi	Perhaps 1908, Taiyuan; certainly by 1924
Sichuan	By 1909; likely Chengdu
Yunnan	Unclear, but before 1912
Zhejiang	Late Qing; Hangzhou

SOURCE: Anhui sheng difang zhi (1993: 213); Caizhengbu (1914: 34); Chen Zhuangren (1997: 614-17); Fujian sheng difang zhi (1997: 73); Gansu sheng difang shi zhi (1995: 443-45); Guangdong sheng difang shi zhi (1995: 76-77, 84); Guangxi zhuangzu zizhi qu difang zhi (1995); Hangzhou shi difang zhi (1997: 56); Heilongjiang sheng difang zhi (1991: 55); Henan sheng difang shi zhi (1994: 78); Hunan sheng difang zhi (1987: 90-291, 296); Jiangsu sheng difang zhi (1996: 238); Jilin shi difang zhi (1993: 114); Jin Zhong (1996: 197); Ningxia caizheng zhi (1993: 163); Qingdao shi shi zhi (1996: 117); Qinghai sheng difang zhi (1995: 111); Ren Bukui (1997: 580); Shaanxi sheng difang zhi (1991: 173); Sheridan (1966: 245); Sichuan sheng difang zhi (1997a: 163); Tai'an xian caizheng zhi (1993: 43); Tianjin shi difang zhi (1996a: 268); Wuhan difang zhi (1992: 87); Yao Xuekui (1997: 589); Yunnan sheng difang zhi (1996: 129); Zhu Qingfeng (1992: 78).

status in the hierarchy of prostitution, and the like (Hershatter, 1989; Henriot, 1996)—to pay the police a monthly license fee. The prostitute tax required individual prostitutes as well to pay a monthly license fee, usually at different rates for women at different ranks in the hierarchy. This was the structure of the taxation of prostitution in most of the

country, and it paid for the construction and modernization of police forces.

Over the course of the Republican period, it became increasingly common for the police to use the revenues from prostitution taxes not only for their own pay and equipment but also for carrying out prostitution-related state-building activities, such as opening rehabilitation centers and clinics for prostitutes. In the late 1920s, the police in such varied locations as Nanchang in Jiangxi and Lanzhou in Gansu established "Handicraft Learning Centers" (*xiyisuo*) to rehabilitate prostitutes by teaching them industrial or craft skills such as sewing, embroidery, and weaving, thus providing former prostitutes with economic alternatives to prostitution.[11] The police in Jiangxi's District #4 created a factory for the same purpose in 1939 (Jiangxi sheng gongan zhi, 1996: 35-36; Gansu sheng difang shi zhi, 1995: 445). In other areas, the police organized rehabilitation centers (*jiliangsuo*) that were not specifically handicraft or factory centers, though most of them did teach needlework or other craft skills. Police opened such centers in Hangzhou in the late Qing, in Changchun starting in 1908, in Guangzhou in 1918, in Kunming about 1912, in Nanjing in 1912, and in Beijing by 1917 (Jilin sheng difang zhi, 1991: 310; Ho, 1993: 127; Hangzhou shi difang zhi, 1997: 56; Yunnan sheng difang zhi, 1996: 129; Gamble, 1921: 260-63; Zhang Liangjie and Shi Guojun, 1994: 569). Their popularity surged again in the late 1920s, and by the 1930s, almost all major cities had them.[12]

Although the stated purpose of these centers was to provide prostitutes and other marginalized or maltreated women with the skills necessary to become economically independent, many of them functioned like penal institutions.[13] Often their primary function was to arrange marriages for the former prostitutes to men who could afford to pay a fee, thereby disciplining the women's transgressive sexuality by reinserting them into marriage and family. Once a woman entered a rehabilitation center, in most cases the only way she could demonstrate her rehabilitation and gain release was to get married, no matter how proficient she may have become at needlework.

In addition to the rehabilitation centers, the police in many localities established clinics to inspect the health of prostitutes, mainly to check for syphilis and gonorrhea. The Kunming police opened a clinic as early as 1913, operating it at least through the mid-1930s (Yunnan

sheng difang zhi, 1996: 130). Through the 1920s, as prostitution was increasingly viewed as a medical and social problem, more clinics sprang up. By the 1930s, prostitutes in many cities were required by law to have (and pay for) monthly venereal disease inspections before they could get permission to work, not incidentally creating another source of revenue for the local state.[14] A rather extreme example of local government regulation of prostitutes' health occurred in the city of Zhenjiang, Jiangsu. There, prostitutes were required to wear numbered, identifiable clothing and color-coded flowers, which varied with the class of prostitute; to carry a license at all times; and to post on the wall of their abode a second permit with a photo and the date of their monthly physical inspection ("Zhenjiang changji qiangpo shizi," 1935: 14). Naturally, local governments charged prostitutes fees for all these flowers, licenses, and inspections.

The new police, the clinics, and the rehabilitation centers show that taxing and regulating prostitution contributed to local state building by creating new institutions that enabled local states to extend their control into heretofore unregulated areas of life. Up to this point, local states had never intervened so bureaucratically in the seemingly private realm of citizens' sex lives and had never responded in such a uniform and institutionally complex way to the challenge of regulating prostitution. However, the efforts of most local governments, as well as their appreciation of the possibilities for additional state building in policy areas not directly related to prostitution, pale in comparison with those of the Guangdong local governments of the first half of the twentieth century.

THE CASE OF GUANGDONG

At first glance, Guangdong appears to have gone its own way in taxing prostitution, differing from the national model in both degree and kind. Guangdong's taxation of prostitution was more extensive and intensive than that of any other locality. Yet officials in Guangdong started from the national model outlined above; they simply developed it to an extent that no other locality achieved for very long, so that the effects of taxing prostitution on local state building were more pronounced there than anywhere else. Thus, the case of Guangdong

allows us to see, in exaggerated form, what was happening throughout China. This section explores four different ways in which Guangdong built on the national model, taking aspects of that model to logical extremes. The result was that Guangdong localities produced more prostitution tax revenues than any other localities and were able to use those revenues for projects besides those devoted to controlling and regulating prostitution.

In Guangdong, the Republican-era provincial tax on prostitution had its origins in the *huaji juan* of the late Guangxu period, which was a tax on prostitutes in brothels (*hualou*) in Guangzhou. It was originally administered and farmed out by the Shanhouju, a relief organization established in the mid-nineteenth century (Guangdong sheng difang shi zhi, 1995: 84). Since provincial and municipal finances were not separate at the time, it is unclear whether the tax was provincial or local,[15] though revenues were clearly intended to be spent in the provincial capital city. After 1906, its collection was the responsibility of the Provincial General Police Bureau, which contracted out its collection to tax farmers[16] and received some of its operating revenues from the receipts. By that time, the huaji juan was being collected not only in Guangzhou but in fifteen other counties (*xian* and *zhou*) and prefectures as well (Guangdong sheng difang shi zhi, 1995: 76-77, 84). It is unclear exactly how much of their locally collected revenues the counties were giving to the province, but the revenues were intended to be spent on establishing police and other New Policy (*xinzheng*) programs after 1906.

Over time, the tax became increasingly differentiated and the revenues it brought in were more clearly assigned to subprovincial levels of government. A number of subtypes were collected from different kinds of brothels (hualou and *jiulou*) and from brothel boats (*huajiu ting*). In Guangzhou, the government tried to tax nonbrothel prostitutes as well. In the early Republic, the tax came to be called the *huayanjuan* (flower banquet tax), or simply the *huajuan*, and continued to be collected until the mid-1930s. Prostitution taxes were all formally abolished in 1936, when Guangdong's warlord, Chen Jitang, lost to Nationalist forces and had to step down; they only appeared thereafter on an irregular and semiclandestine basis.

Beginning in 1918, Guangdong distinguished itself from the national model by collecting what was explicitly a *provincial-level*

and *provincewide* prostitution tax, in addition to the standard subprovincial taxes. This was perfectly acceptable, however, because the central government had left it up to the provinces to decide which level of government would collect the tax. The Guangdong provincial government contracted with merchants to collect the provincial tax in an ever-growing number of counties during the 1920s and the early 1930s. At its peak, the provincial surtax was collected in 37 of the province's 94 counties and municipalities, mainly in the province's "core" areas around the Pearl River Delta (Su Shijie, 1936: 68-69; Guangdong caizheng tepaiyuan gongshu, 1934: 951ff.).

In 1929, Hunan became the only other province that had a provincial-level tax on prostitution when it appropriated the revenues from the municipal prostitution tax in Changsha and also took steps to see it collected in other cities. The provincial Finance Department took over its administration (Xiangtan shi shuiwu zhi, 1990: 312), and by 1941, 23 Hunan counties were collecting the prostitution tax on behalf of the province (Hunan sheng difang zhi, 1987: 296). In all other provinces except Guangdong, it remained strictly a subprovincial tax.

The second way that Guangdong differed from the national model was in taxing the volume of business at brothels by requiring prostitutes to purchase a ticket for every transaction. Most prostitution taxes elsewhere were simply licenses to operate and were unrelated to income, except that the license tax for a pricier, "high-class" brothel was higher than for a "low-class" one. But there was no prohibition against a per-transaction method of taxation, and other localities did experiment briefly with this method. The Guangdong provincial surtax was a per-transaction tax from its inception in 1918. Prostitutes—and thus, ultimately, their customers—were supposed to pay a tax for every transaction that rose from 20 to 30 fen, reaching 70 fen per transaction in the early 1920s. By 1926, prostitutes in Guangzhou municipality paid a tax rate of 1.1 yuan per transaction; by 1936, the rate was up to 2.9 yuan (Shan Guangnai, 1995: 123). While a simple license tax might act primarily as a form of harassment or as a way to keep track of the number of brothels, Guangdong's method had the potential to become a big moneymaker. It becomes clear what a significant difference in revenues this type of transaction tax could make when we compare Guangdong's tax of 1.1 yuan per transaction to the usual licensing fees that most localities charged: in 1926, in Chengdu,

Sichuan, for example, the prostitute tax (*jijuan*) was a monthly fee of 12, 8, 4, or 1 yuan, depending on the class of prostitute (Sichuan sheng difang zhi, 1997a: 163).

Three other localities briefly made an effort to tap into business volume, indicating that Guangdong merely fully exploited a tax collection method that others also considered. The first was Hankou, which initiated a tax called the *jupiao juan* in 1927; it required that brothels, hotels, and bars employing prostitutes purchase tickets costing 1 yuan (later reduced to 1 jiao) for each transaction. Later, the Japanese occupation government also collected such a tax in Hankou (Wuhan difang zhi, 1992: 87). The second was Xiangtan county in Hunan province, where per-transaction taxation began in 1923; it is not clear when this practice ended (Xiangtan xian difang zhi, 1995: 247). Finally, in 1927, the new Nanjing municipal government initiated a per-transaction tax on prostitution as part of a new "recreation tax" (*yule juan*) (Lipkin, 2001: 85). But it was quickly replaced by a quota-based tax system, under which brothels were taxed based on an estimate of their business volume rather than the actual number of transactions in a given period. And when Nanjing became the national capital in 1928, the municipality banned the prostitution tax altogether, although it proved unable to ban prostitution itself (Jin Zhong, 1996: 569; Lipkin, 2001: chap. 3). Guangdong alone made long-term use of a transaction tax on prostitution. That other areas tried but failed to do so suggests that Guangdong's success may have been due to administrative strength rather than to a different conception of how the tax should be administered.

Third, Guangdong went beyond the national model in that it hired tax farmers to collect prostitution taxes rather than leave the task to the police. Tax farmers were rarely used elsewhere for this purpose. Guangdong localities treated prostitution taxes just as they—and other localities—did the majority of their other commercial taxes. Most counties in Guangdong report farming out the tax, and the city of Guangzhou nearly always did. The police or other state agents collected the tax themselves only when they were unable to find merchants to do so. By selling collection rights to tax farmers, local governments were guaranteed a certain amount of revenue from the tax at no direct cost to themselves. When a regular prostitution tax was first imposed by the Provincial General Police Bureau in Guangzhou in

1906, the bureau farmed it out; it continued to be farmed out after 1921, when Guangzhou became an independent fiscal entity. By that time, the process was so institutionalized and regularized that the province issued strict regulations about the process of bidding for the tax-farming contracts in Guangzhou (Guangdong sheng difang shi zhi, 1995: 76-77, 84; Guangzhou shi difang zhi, 1999: 15).

From their inception, all provincial-level prostitution taxes and surtaxes were also farmed out centrally by the Guangdong provincial government. One example was the 20% military surtax imposed in 1931, which was authorized for six months and renewed in 1932 to pay for military actions against the Communists. The province contracted with a single company to collect the surtax in all localities except for Guangzhou municipality and Kaiping county (Guangdong caizheng tepaiyuan gongshu, 1934: 950-51). As a result of tax farming, the province and the local governments were able to collect revenues from a large geographical area without expending the resources that bureaucratic collection entailed.

Only a few localities outside of Guangdong farmed out the prostitution tax, though they did contract out many other taxes. In most places, the police collected the prostitution tax themselves. Xuanhua County, Guangxi, permitted merchants to collect the prostitution tax in Nanning in the first decade of the twentieth century, but the police took it over after 1909 (Guangxi zhuangzu zizhi qu difang zhi, 1995: 28). As noted earlier, Nanjing's new recreation tax, which included a prostitution tax, was contracted out to merchants in 1927, although this arrangement ended when the new national government banned the prostitution tax within the year (Jin Zhong, 1996: 198). And in 1938, after the rape of Nanjing, the Japanese occupation government recommenced the tax and contracted out its collection to merchants (Zhang Liangjie and Huang Cuihua, 1994: 328).

The most likely explanation for the very limited use of tax farmers outside of Guangdong is that the prostitution taxes elsewhere did not produce enough revenue to make tax farming economically profitable. Because most localities collected only license fees rather than per-transaction taxes, their overall prostitution tax revenues, and thus potential profits for tax farmers, were low compared to Guangdong's. All localities could, according to tax regulations, have used tax farmers to collect the prostitution tax, but most did not, probably because

they could not find tax farmers willing to do the job. Only Guangdong's prostitution tax regularly produced enough revenue that tax farmers were interested in signing a contract to collect the tax.

Finally, Guangdong went beyond the national model by earmarking prostitution tax revenues for uses other than police control of prostitution. Nothing prohibited other localities from doing so, but most chose to restrict the revenues' use. In Guangdong, some prostitution tax revenues did go to the police, but provincial-, municipal-, and county-level prostitution taxes were sometimes earmarked for road building, education, the militia, and general military use as well.

In Guangdong, prostitution taxes were often established with the idea that they would benefit a particular social or military spending project. The first provincial-level prostitution surtax began in 1918 in the provincial capital, Guangzhou, as a way to fund the Guangzhou Handicrafts Factory. A municipal surtax was added in early 1921, and another, earmarked for industrial education (and later for Zhongshan University), was added at the end of the year. The first counties outside Guangzhou to be subject to the provincial surtax—those in the West River region and the so-called Four Counties (Taishan, Kaiping, Xinhui, and Enping)—collected a military surtax on prostitution beginning in 1921 (Chen Mingshu, 1929a: 179-80).[17] In Foshan and Shunde, the province collected a huayanjuan surtax for education beginning in 1923. The Education Department had requested the surtax from the provincial governor for the department's use and was at first charged with its collection, though administration of the tax reverted to the Finance Department in 1926. In 1927, the provincial Finance Department received permission to collect a new Yangjiang county military surtax on prostitution. A Dongguan county military surtax on prostitution was added in 1928 and contracted out by the Finance Department. In the late 1920s, the Kaiping surtax was changed from being earmarked for military use to a surtax to pay for education and road construction (Guangdong caizheng tepaiyuan gongshu, 1934: 926-27). Also in 1928, the Guangzhou municipal government levied a 30 fen per-transaction prostitution surtax to boost revenues for the city's poor people's home. In 1929, all the localities subject to the provincial prostitution tax added a surtax for road construction. This was earmarked for the provincial Construction Department to pay for major provincial roads. And as noted earlier, in 1931,

at the behest of Guangzhou's separatist "central" government, the province added a temporary 20% surtax for military use (Guangzhou shi difang zhi, 1999: 15).

All told, then, Guangzhou province and Guangzhou municipality earmarked prostitution tax funds for a wide variety of classic state-building uses. Just as in the national model, however, prostitution taxes also supported the police in many Guangdong towns. For example, a 1928 report on police showed that 27 of Guangdong's 94 counties and municipalities supported their police at least in part by using prostitution taxes (Guangdong minzhengting, 1928). Because brothels were not distributed evenly across the landscape, many towns' police district offices did not collect prostitution taxes. Yet many others did—ranging from District #1 in Suixi county, where the police received only 1 yuan of their total budget of 102 yuan from the local prostitution tax; to the District #1 substation in Taishan, which received 370 of 900 yuan from it; to the town of Shenzhen (District #3 in Bao'an county), which derived 310 of 423 yuan from it (Guangdong minzhengting, 1928: 1:141, 200; 2:236). Clearly, in some towns, prostitution taxes were indispensable to supporting the police. Many counties also earmarked them for general or vocational education, hospitals, and roads and other infrastructural projects (Foshan shi caizhengju, 1989; Nanxiong caishui zhi, 1988; Kaiping xian shuiwu zhi, 1987; Ho, 1993: 128).

Besides Guangdong, the cities of Tianjin and Hankou designated prostitution tax revenues for other uses than police bureaus. The other uses were short-lived, however. The prostitution tax in Tianjin was first collected and used by the Public Health Department in 1905, only to be given to the police bureau in 1908. The Tianjin gazetteer reports that a 20% increase on the tax was later earmarked for the Social Affairs Bureau's women's relief office, which was intended to rehabilitate former prostitutes, but the money was embezzled before it got there (Tianjin shi difang zhi, 1996a: 268). In Hankou, the brothel tax (yuehu juan) was originally collected, starting in 1903, by the Street Cleaning Bureau, but by 1913 it had been given over to the police bureau (Hubei sheng caizhengting, [1913?]: 39).

Guangdong localities were thus unique in earmarking prostitution tax revenues for anything except police for any length of time, though other localities could have chosen to do so. The tax's multiple uses in

Guangdong indicate that it was not seen simply as an instrument for controlling or abolishing prostitution by building a bigger police force or other prostitution-related institutions (although it did those things, too); rather, it was considered a legitimate part of regular operating funds and was thus used to help fund state building more generally.

An important result of Guangdong's elaborations of the national model of collecting taxes on prostitution was that they generated more revenue at all levels of government than did approaches used anywhere else. Interestingly, even though the prostitution tax did not always make up a large proportion of the total revenues of a given local government, the fact that it was one of a small number of taxes earmarked for state-building projects made it valuable to prospective local state builders. At the subprovincial level, the prostitution tax generated enough revenue to give Guangdong localities an advantage over other places in local state building.

At the provincial level, however, prostitution taxes probably did not create such an advantage in state building. Guangdong's revenue from prostitution taxes was minute compared to that from other sources. Between 1913 and 1935, prostitution taxes rarely yielded more than 1% of total provincial tax revenues, and the amount usually was equivalent to 5% or less of the spending on those types of institutions and services here considered "state-building" projects (Qin Qingjun, 1983: 85-87; Guangdong sheng difang shi zhi, 1995: 139-46). Even so, the Guangdong provincial government usually received between 100,000 and 500,000 yuan annually in prostitution taxes, some of which went to the military and some to local state building. However small the amount was, it was more than what was collected and spent by any other province. No other provincial government but Hunan had any prostitution tax revenues at all. The Guangdong provincial government therefore had unusual, if limited, access to additional revenues for both military and local state-building uses.

The contribution of prostitution tax revenues to local budgets is much clearer and more pronounced at the municipal and county levels. At the municipal level, Guangzhou had by far the largest prostitution tax revenues of any city surveyed. In 1914, for example, the prostitution tax (huayanjuan) for the city of Guangzhou totaled 756,600 dayang yuan,[18] compared to 8,000 yuan in Nanjing for roughly the same period (Guangzhou shi difang zhi, 1999: 15; Jin Zhong, 1996:

542). When the tax was first made a local revenue after Guangzhou municipality became an independent fiscal unit in 1921, it accounted for more than 30% of municipal tax revenues. Thereafter, the revenue from the prostitution tax underwent something of a decline. In 1923 and 1924, the city did not receive revenues from the prostitution tax because the occupying Yunnan Army seized them.[19] When the tax was restored to the city in 1925, the total amount collected was less than before, and it also made up a lower percentage of total tax revenues. This trend continued until 1932, when the amount collected was about two-thirds of that collected in 1921, accounting for about 8% of total tax revenues (see Table 2). The overall reduction in share of revenues occurred both because the municipality of Guangzhou increased the rates levied by other types of taxes and because Guangdong province assigned to Guangzhou the revenues from several additional taxes (Guangzhou shi difang zhi, 1999: 12-34). Even so, the prostitution tax revenues in Guangzhou remained higher than those in any other city and still constituted a significant proportion of total city revenue.

In general, Guangdong counties outside of Guangzhou derived a higher percentage of their local revenues from the prostitution tax than did counties in other areas of the country. For example, in Nanxiong county, an average of about 42% of county revenues came from prostitution taxes from 1929 to 1935, the years for which statistics are available, whereas in Kaiping county—more typical of most Guangdong counties—about 12% did (Guangdong sheng diaocha tongjiju, 1936, 1937; Nanxiong caishui zhi, 1988: 29-31, 102-3; Nanxiong xian difang zhi, 1991; Guangdong caizhengting mishuchu, 1937: 101, 130, 138; Guangdong caizhengting disike tongjigu, 1935; Guangdong sheng diaocha tongjiju, 1935: 23; Kaiping xian shuiwu zhi, 1987: 137).

Outside Guangdong, in most cases, the revenue that prostitution taxes generated for local governments was not very great. For example, in Nanjing in 1907, the Jiangnan Police Patrol and Road-Building Bureau, which collected the prostitution tax, had total revenues of 112,800 yuan. Of this, the prostitution tax revenues only made up 8,000 yuan, or 7% (Jin Zhong, 1996: 542). Of course, their portion of total municipal revenues was even smaller. During the Nanjing decade of the Guomindang's rule (1928-1937), Wuhan had the second highest percentage of prostitution taxes in its municipal revenues after Guangzhou, but that percentage was still only half of Guangzhou's. In

TABLE 2: Guangzhou Municipal Revenues from Prostitution Tax, 1921-1932

Year	*Prostitution Tax Revenues (in haoyang yuan)*[a]	*% of Total Municipal Tax Revenues*
1921	645,000	32
1922	439,000	20.9
1923-1924	0[b]	0
1925	451,000	13.4
1926	677,000	18.4
1927	517,999	10.3
1928	452,000	7.7
1932	435,000	8.4

SOURCE: Guangzhou shi difang zhi (1999: 15); Ho (1993: 128).
a. For haoyang yuan, see note 18.
b. Revenues taken by militarists.

December 1928, for instance, Wuhan collected 14,000 yuan in prostitution taxes, or about 4.6% of its total municipal revenue that month. At that time, it was not unusual for the tax to yield 10,000 yuan per month (Wuhan difang zhi, 1992: 87). Only Guangzhou and Wuhan/Hankou, large regional cities with lots of trade, were able to generate much revenue from the prostitution taxes. Interestingly, neither Shanghai nor Tianjin, despite having many prostitutes, reported much in the way of revenue from prostitution taxes, either in the foreign concessions or in the Chinese cities during the twentieth century.[20]

All the localities that taxed and regulated prostitution undertook at least a small amount of local state building, particularly in areas related to regulating prostitution. But the case of Guangdong illustrates how the national model could have broader repercussions. Because of their more fully developed prostitution taxes, Guangdong's local states were able to fund new institutions and public services at higher levels than would have been possible otherwise and did so while making massive military outlays as well. As noted above, taxing and regulating prostitution led to the establishment of health clinics and rehabilitation centers throughout China; the process also entailed registering, counting, and supervising prostitutes and brothels. Sometimes, police even ran the brothels themselves. Guangdong's situation was different in that prostitution tax revenues also paid for other types of state-building activities. Guangdong's

elaboration of the national model of taxing prostitution enabled its local governments to engage in local state building in more policy areas, providing the funds for a university, schools, hospitals, and roads. Taxing prostitution more intensively also required Guangdong localities to develop more fully than elsewhere local state institutions and capacities that taxed and regulated prostitution itself. The case of Guangdong thus shows, writ larger than elsewhere in China, how taxing and regulating prostitution led to prostitution-related forms of state building and enabled broader kinds of state building as well.

WHY GUANGDONG WENT BEYOND THE NATIONAL MODEL

What motivated Guangdong officials to go further than officials elsewhere? What gave them the capacity to do so? Guangdong officials wanted to tax prostitution more extensively and intensively than elsewhere in China for political reasons that were related to their separatism and modernist state-building goals. The Guangdong provincial and Guangzhou municipal governments were able to carry out more extensive and intensive taxation of prostitution for the same reason they could so with other types of taxation: as outsiders, militarists, or both, they were more immune than other local governments to the pressures of social groups that might oppose their plans.

It is worth considering a few economic and cultural hypotheses that might explain why Guangdong took its own path in taxing prostitution. Perhaps governments in Guangdong taxed prostitution because it was a huge part of the economy and not sensible to pass up as a revenue source. Although it is very difficult to ascertain exactly how many prostitutes and brothels were in Guangzhou—or anywhere else, for that matter[21]—prostitution was certainly an important part of the service economy. Yet it was at least as important in Tianjin and Shanghai, and neither of those cities taxed prostitution as extensively or intensively as Guangzhou did (Tianjin shi difang zhi, 1996a, 1996b; Hershatter, 1997; Wakeman, 1995; Henriot, 1993).

Alternatively, one could posit that Guangdong localities taxed prostitution more vigorously than other places did because there was little else to tax. But in fact, the Guangzhou city government and

Guangdong provincial government collected a very wide range of taxes on the manufacture and sale of goods and on transportation, services, and land, so this economic hypothesis does not hold either.

If not economics, perhaps culture explains it: was prostitution more culturally accepted in Guangdong than elsewhere and therefore more morally acceptable as a target of taxation? This seems unlikely because in Guangdong, as in the other major cities of China, popular anti-prostitution voices and movements abounded during the 1920s and 1930s. For example, a massive anti-prostitution march and exhibition was staged in the spring of 1922 by Guangzhou's youth organizations; it was attended by members of Christian groups, unions, women's groups, students, doctors, journalists, merchants, and lawyers (Mi Bi, 1922: 44-46).

The city government's response to the anti-prostitution movement of 1922 is indicative of the underlying reason that Guangdong localities taxed prostitution as they did. When the marchers petitioned the mayor to ban prostitution, he replied that while he agreed with their principles, practically speaking it was impossible to ban prostitution because the city needed the tax revenues, particularly to maintain public order. If prostitution were banned, the municipal real estate tax (*fangjuan*) would have to be raised to make up for lost tax revenues (Mi Bi, 1922: 46). In short, the mayor publicly argued that the city could not do without the money generated by the prostitution tax.

This points to the most important incentive that Guangdong local governments had for taking the basic national model of taxing prostitution to its logical extreme: they had a greater need for revenue than most other local governments at the time. Two political issues in combination fueled this need: high military expenses and modernist state-building goals. Military expenses were very high because Guangdong was in constant conflict with the various central governments. Many warlord-controlled provincial governments had considerable military expenses, but Guangdong's were extraordinary due to its leaders' political ambitions. In the first part of the 1920s, when the greatest expansion in the territorial scope and revenues of the prostitution tax took place, Guangdong was the site of the Guomindang "national" government, which funded its military adventures, including preparation for the Northern Expedition, out of taxes in Guangdong. After the Guomindang fulfilled its ambitions for national rule and moved out of

Guangdong in 1926, Guangdong reassumed semi-independent status rather than becoming integrated into the new national regime. Its independence culminated in the separatist Chen Jitang regime (1929-1936), which warred with Nanjing while claiming to be the legitimate central government (Fitzgerald, 1990: 751-57). Huge expenditures caused by constant military conflict again dictated that the province tax everything it could, including prostitution.

Compounding this military-political need for revenues was the modernist ideological orientation in the 1920s and 1930s of almost all Guangdong's provincial leaders and Guangzhou's municipal leaders, who acted on this orientation by trying to transform society through massive infrastructural projects and by building institutions to control, discipline, count, and categorize not only prostitutes but all of society (Tsin, 1999: chap. 1). Chen Jiongming, the warlord with whose help the Guomindang asserted power in Guangdong beginning in 1920, was part of this trend. Under his provincial regime, Sun Fo, the son of Sun Zhongshan (Sun Yatsen) and mayor of Guangzhou when it gained its municipal independence in 1921, started the modern physical transformation of the city. Roads, public buildings, parks, and other projects were very expensive, so the municipal and provincial governments had even more reason to tax every type of commerce they could as extensively as they could. This pattern continued even after Chen Jiongming turned against the Guomindang and was subsequently defeated in 1922, giving the Guomindang, under Sun Zhongshan's leadership, control of the province.

After the Guomindang army left Guangdong in 1926 and the province again became essentially independent, its governor, Chen Jitang, pursued a modernization strategy in the province and city that was intended to show other parts of the country that his separatist government could create the most modern China and was therefore superior to its rival in Nanjing. By the 1930s, Guangzhou rivaled Shanghai for the title of "the most cosmopolitan, most modern city in China," and its leaders explicitly saw their work as a model for other cities (Stapleton, 2000: 256). To foot the bill, the province and municipality continued to develop every source of revenue they could, including taxing prostitution. Most other cities were not as politically committed to modernization and so were not motivated to tax prostitution (or

any other good or service that was not routinely taxed) as extensively or intensively as Guangzhou did.

This great need for revenue explains why Guangdong officials elaborated on the national model of taxing prostitution in the ways outlined above. The provincial government was motivated to collect the tax because it desperately needed funds from any source. Both provincial and municipal governments taxed the volume of business because it was a way to increase revenues. Similarly, using tax farmers was a cheap way for the local governments to guarantee much-needed revenues from the tax. Finally, the province and municipality used the revenues not only to discipline and control prostitution but for other purposes because their other needs were so great. Unlike other localities, they did not let moral considerations stand in the way of funding either military or state-building endeavors.

Guangdong governments had the ability to act on these incentives in part because they faced weak political opposition to their taxation of prostitution. In Guangdong, the groups opposing prostitution and its taxation—women's groups, Christians, and some conservative Confucian groups—were not as politically influential as they were in other localities. In Nanjing, for example, municipal government leaders felt compelled to outlaw prostitution well after it was clear that the 1928 ban had failed because women's rights groups used ideologically and morally charged language to argue that a capital city must be a good example for the rest of the country (Lipkin, 2001: chap. 3). In contrast, as noted earlier, Guangzhou officials dismissed such arguments because their need for revenue was stronger than their desire to be a good role model. At the turn of the century, brothel owners' groups, which might have been expected to reject calls for taxing prostitution, asked the Guangdong government for taxation instead of unregularized levies; similarly, they periodically organized to ask that particular tax farmers be stopped from collecting taxes greater than the law allowed—not that the taxes be made less intensive or extensive (Ho, 1993: 117-18).

In addition, Guangdong governments could exact the prostitution taxes they did because their fiscal-administration capacities were stronger than those of most other localities. During the Chen Jitang era in particular, the provincial and local governments underwent a

considerable amount of local state building in the area of taxation and public finance (Remick, 1996). The finance bureau was reorganized, land registers were revamped, and the tax system was rationalized. The tax and public finance organizations in Chen Jitang's Guangdong tended to be more bureaucratic and more effective than those of other provinces (Fitzgerald, 1990: 765; Remick, 1996), and the capacities thereby developed were transferable to taxing prostitution. This was a mutually reinforcing relationship: Guangdong officials could tax prostitution more intensively and extensively because the local state had stronger fiscal capacities, and the taxation of prostitution then allowed local state capacities to develop even more, through the state-building funds it produced. Because Guangdong local officials faced weak opposition and had strong fiscal-administrative capacities, they were able to go beyond the national model of taxing prostitution.

PROSTITUTION AS A STATE-BUILDING RESOURCE

Local state builders during the first decades of the twentieth century were under tremendous pressures to modernize many different aspects of social and political life, including the part of sexual life taken up by prostitution. However, they found it difficult simply to ban prostitution. For practical and political reasons, outright bans almost always failed. Many local officials therefore turned to what was ostensibly a means of controlling prostitution: regulating and taxing it. They thus attempted to use the disciplinary tools of modernity to achieve their ultimate end. They built new state institutions such as rehabilitation centers, they counted and classified prostitutes, and they tried to make prostitutes and brothel owners conform to their rules about licensing and paying taxes. In doing so, they ensured that prostitution would not be banned, for they needed to tax prostitution to fund other aspects of local state building, including the formation of modern police forces.

In her work on prostitution in Shanghai, Gail Hershatter (1992, 1997) wrote that prostitution was important in the Republican imagination as a source of anxiety, a symbol of China's backwardness, and an impediment to modernity. What to do about it became a common

subject of discussion in local politics. In their attempts to control prostitution, local leaders' responses to the anxieties and interpretations of prostitution's meanings had political consequences that went beyond the level of discourse, however. Through its taxation and regulation by local state officials, prostitution became deeply implicated in the modern state-building project, not only as an object of discipline but as a material resource for other kinds of modernization projects. Regulating and taxing prostitution became a part of modern local states' administrative repertoires, and the revenues produced thereby enabled local states to engage in other kinds of state building. As the case of Guangdong shows, the local states most willing to tax and regulate prostitution were the ones that were most politically motivated to engage in local state building; the taxation and regulation of prostitution, in turn, provided them with additional funds for local state-building projects unrelated to prostitution. Taxing and regulating prostitution were thus both a rationale and a resource for local state building.

NOTES

1. Male prostitution was common and fairly open until the beginning of the twentieth century, at which time it was very harshly suppressed. Literature, government documents, and the popular press from the first half of the twentieth century almost never mention male prostitution. I thank Madeleine Yue Dong for this information. On the gradual criminalization of certain kinds of male-male sex, see Sommer (2000).

2. This research is based mainly on People's Republic of China (PRC)–era gazetteers, supplemented by Republican-era gazetteers and government reports, as well as by memoir literature (*wenshi ziliao*). The gazetteers are a good source for a broad survey of prostitution taxes around the country because they cover taxation, policing, public health, and civil affairs in a single, fairly uniform, and complete fashion. This homogeneity of form can be a weakness if it has the result of suppressing local differences. Therefore, supplementary sources were used to minimize both current political biases in interpretation and reporting and the top-down biases inherent in government reports of all kinds.

3. Michael Tsin (1999: 14) provided a good summary of the goals and beliefs of modernism, which he briefly defined as "the belief that a cohesive society-and-nation could be constructed through systematic analysis, mobilization, and organization of the various elements which constituted the social."

4. On the brothel district in Chengdu, 1906-1911, see Stapleton (2000: 128-33).

5. Interestingly, in 1929, some Suzhou merchants organized a counterdemonstration, turning off their lights for an hour; they eventually successfully petitioned the city government to let them keep hiring "singsong girls" (*genü*) "to help protect the prosperity of the city" (Suzhou shi difang zhi, 1995: 184).

6. This logic is laid out in the 1911 *Guangdong caizheng shuoming shu* (Guangdong qingli caizhengju, [1911] 1997: 270), part of a series of nationwide investigations into public finance ordered by the late-Qing central government. The book also suggests that the idea of allocating prostitution tax revenues to the locality is based on a Japanese model.

7. Tibet and Xinjiang are not included in this survey because they were not provinces of the Republic of China during most of the time under investigation.

8. Yao Xuekui (1997: 589) wrote that prostitution taxes were collected by the county magistrate in the city of Datong in 1924; another author's mention of the fact that the provincial capital, Taiyuan, allowed prostitution to take place openly after 1908 suggests that it was probably taxed beginning at that time, just as it was elsewhere (Ren Bukui, 1997: 580).

9. In Shaanxi, during the period 1916-1921, "fines" that sound systematic enough to be considered taxes were collected at the county and city levels (Chen Zhuangren, 1997: 616-17). Prostitution taxes seem to have been collected on an irregular basis under the regimes of Yan Xiangwen and Feng Yuxiang, who at least formally banned prostitution at various times during 1921 and 1927-1933. After Feng's regime ended in the 1930s, the *huajuan* was collected in the province (Chen Zhuangren, 1997: 614, 617; Sheridan, 1966: 245).

10. I have translated *yuehu juan* as "brothel tax," although *yuehu* literally means "music household," the old name for debased-status households that were legally permitted to engage in prostitution. It is interesting that the Beiyang government chose this term to describe the tax on prostitution in 1913 since the legal status of yuehu was abolished in 1723 (Sommer, 2000).

11. Some private institutions, run primarily by missionary groups, also opened rehabilitation or rescue organizations for prostitutes. Examples include the Door of Hope organizations, begun in Beijing but spreading to Shanghai and other cities. See Henriot (1997: chap. 14) and Hershatter (1997: chap. 10) on Shanghai and Gamble (1921: 260-63) on Beijing.

12. Some examples of these later additions include "two or three" in Xi'an and other cities in Shaanxi province beginning in 1928 (Chen Zhuangren, 1997: 614).

13. Ho (1993: 127-28) described the Guangzhou Jiliangsuo as an unmitigated disaster—underfunded, too small, badly managed, prisonlike, and intended mainly to marry off former prostitutes. The marriage function sounds eerily like that of Qing-era "official matchmakers" (*guanmei*), whose job it was to detain, in the county yamen, women who had engaged in illicit sex (adulterers and prostitutes) and who needed to be married off to return to their proper place in society (Sommer, 2000: 282; also see Chen Mingshu, 1929b: 189).

14. For example, prostitutes in Shaanxi were required by law to have regular health inspections starting in 1934 (Chen Zhuangren, 1997: 614).

15. One source portrays the *huaji juan* as a strictly provincial tax, whereas another says it was a strictly local tax until the late 1920s (Guangdong sheng difang shi zhi, 1995: 84, 76-77; Chen Mingshu, 1929a: 179-80). Given how tenuous the provincial government's hold was on the outlying counties, it seems likely the counties were withholding a fair amount of the revenues.

16. Tax farming is a system of tax contracting: rather than establishing a bureaucracy whose agents collect taxes, the government auctions off (or in other ways awards) contracts with individuals, usually merchants, for the right to collect taxes. The merchant is then required to pay the government a fixed quota of tax revenues, usually with a big down payment and periodic installments thereafter. Any revenues collected over the quota accrue to the merchant as profits. Merchants are likely to participate in this system only if they think they can make a profit from it. The state may find it beneficial because it guarantees a fixed amount of revenue at regular intervals without expenditure or effort on the state's part, although it does not maximize state revenue and is vulnerable to problems of overcollection by tax farmers. I argue that introducing tax farming can be a form of state building because the tax farmers are state agents, though not necessarily very obedient ones. The same is true, to a lesser extent, of bureaucrats as well.

17. According to another source, the Four Counties surtax did not begin until 1924 (Guangdong caizheng tepaiyuan gongshu, 1934: 926-27).

18. Different localities circulated different currencies with different values, and some locations had several (e.g., haoyang yuan, dayang yuan, xiaoyang yuan, and Mexican silver dollars) in circulation at the same time. In many cases, my sources do not specify currency type. To avoid the problem, I generally compare percentages (of huajuan revenues to total revenues, for instance), though I do compare absolute amounts of huajuan revenues here. See also Table 2.

19. Precisely how the city made up for the lost prostitution tax revenues is not clear from the historical record because municipal finance records from 1921 to 1924 are extremely poor. Municipal expenditures continued to grow, however, so it is clear that the city did make up the difference. Some likely sources of increased revenue include subsidies from the provincial government; rate increases in other taxes, particularly the *fangjuan* and *jingjuan* real estate levies for the police; issuance of bonds; additional taxes that the province assigned to the city; and the collection of new commercial taxes introduced throughout the 1920s (see Guangzhou shi difang zhi, 1999: 13-34, 50, 54).

20. Henriot (1996: 313-14) mentioned that prostitution taxes were very important in the budget of Shanghai's French Concession in the mid-1860s—as much as 42.1% of total revenues in 1862-1863—but the percentage dropped precipitously after that. During the first twelve years of the twentieth century, revenues were about 1% of the French Concession's budget, ranging from 3,300 to 4,900 taels.

21. It is hard to say with any precision how much prostitution took place in any given locality because there are no reliable statistical accounts. Historical materials are full of dueling statistics from a variety of different bureaus: the Social Affairs Bureau, the Public Health Bureau, and the Police Bureau, to name a few. Statistics were more a measure of how effective local states were at registering prostitutes than of how many prostitutes there were (see, e.g., differing figures reported in Guangdong sheng difang shi zhi, n.d.: 66; Liu Fujing and Wang Mingkun, 1992: 144; Ho, 1993: 102-3). Hershatter (1997: 34-35) and Henriot (1997: chap. 5) also remarked on the difficulties of counting prostitutes in Shanghai.

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