Electronic Appendix for "The Political Economy of Death and Taxes: A Study of American War Finance, 1789-2010."

In this supplementary appendix, we provide further details on the empirical analysis in "The Political Economy of Death and Taxes." We offer additional information on model specifications, robustness checks, and alternative ways of operationalizing our partisanship variable and addressing temporal dependence.

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Appendix A: List of US Military Disputes 1775-2010
To evaluate the effect of presidential partisanship on the adoption of war taxes, we argue that it is important to consider not just years in which war taxes were adopted but also years that were "at risk" for a war tax but did not have one. We follow three different understandings of "at risk" years but by way of justifying the inclusion of the more comprehensive models, we list below every militarized dispute the US has been involved in between 1789 and 2010. As this table suggests, the US has been involved in some sort of war, occupation, or militarized dispute in nearly every year of its history (Grimmett 2002). There are only 13 years between 1775-2012 in which the US was not involved in some form of militarized conflict and never a five-year period without conflict. NB: Shaded years reflect Cold War years. Source: Militarized Interstate Dispute Database 3.10 (Ghosn et al 2004).

Year	Conflict 1	Conflict 2	Conflict 3	Conflict 4
1775	American Revolution			
1776	American Revolution			
1777	American Revolution			
1778	American Revolution			
1779	American Revolution			
1780	American Revolution			
1781	American Revolution			
1782	American Revolution			
1783	American Revolution			
1784				
1785	Northwest Indian War			
1786	Northwest Indian War			
1787	Northwest Indian War			
1788	Northwest Indian War			
1789	Northwest Indian War			
1790	Northwest Indian War			
1791	Northwest Indian War			
1792	Northwest Indian War			
1793	Northwest Indian War			
1794	Northwest Indian War			
1795	Northwest Indian War			
1796				
1797				
1798	Quasi-war with France			
1799	Quasi-War with France			
1800	Quasi-War with France			
1801	Barbary Wars			
1802	Barbary Wars			
1803	Barbary Wars			
1804	Barbary Wars			
1805	Barbary Wars			
1806	Gulf of Mexico Conflict with Spain	Pike Mexico Conflict		
1807	Gulf of Mexico Conflict with Spain			
1808	Gulf of Mexico Conflict with Spain			
1809	Gulf of Mexico Conflict with Spain	Spanish West Florida (Perdido River)		

1810	Gulf of Mexico Conflict with Spain			
1811				
1812	War of 1812	Amelia Island		
1813	War of 1812	Spanish West Florida (Mobile Bay)		
1814	War of 1812			
1815	War of 1812	Second Barbary War		
1816	Carribbean Pirate Attacks	First Seminole War	Spanish Florida - Negro Fort	
1817	Carribbean Pirate Attacks	First Seminole War	Amelia Island Expulsion of Smugglers	
1818	Carribbean Pirate Attacks	First Seminole War	Oregon Posession	
1819	Carribbean Pirate Attacks			
1820	Carribbean Pirate Attacks		Africa Slave Traffic Raid	
1821	Carribbean Pirate Attacks		Africa Slave Traffic Raid	
1822	Carribbean Pirate Attacks		Africa Slave Traffic Raid	
1823	Carribbean Pirate Attacks		Africa Slave Traffic Raid	
1824	Carribbean Pirate Attacks		Puerto Rico - Pirates	
1825	Carribbean Pirate Attacks			
1826				
1827		Greece - Pirates		
1828				
1829				
1830				
1831		Sumatra	Falkland Islands	
1832	Black Hawk War	Sumatra	Falkland Islands	
1833			Argentina Insurrection	
1834				
1835	2nd Seminole War		Peru Revolution	
1836	2nd Seminole War	War of Texas Independence	Peru Revolution	
1837	2nd Seminole War			
1838	2nd Seminole War	Sumatra		
1839	2nd Seminole War	Sumatra		
1840	2nd Seminole War	Fiji		
1841	2nd Seminole War	Samoa	Drummond Island	
1842	2nd Seminole War		Mexico - Commodore Jones	
1843				
1844			Mexico - Texas Protection	
1845				
1846	Mexican-American War			
1847	Mexican-American War			
1848	Mexican-American War			
1849			Smyrna - Austria	
1850				
1851		Turkey - Naval Response	Johanns Island Conflict	
1852	Argentina			
1853	Argentina	Nicaragua Revolution	Japan - Commodore Perry	
1854	China - Shanghai		Japan - Commodore Perry	
1855	Third Seminole War	Uruguay Revolution	Fiji Islands - Pirates	
1856	Third Seminole War	Panama Insurrection	China - Canton	
1857	Third Seminole War		Nicaragua Conflict	
1858	Third Seminole War	Uruguay Revolution	Fiji Islands - Natives	
1859	China - Shanghai	Paraguay - Redress	Mexico - Bandit Cortina	
1860	Colombia		Angola - Protection	

1861	Civil War			
1862	Civil War			
1863	Civil War		Japan - Shimononseki	
1864	Civil War		Japan - Yedo	
1865	Civil War			
1866		Mexico - Matamoras Surrender	China - American Consulate	
1867		Nicaragua - Managua and Leon	Formosa - Punishment	
1868	Japan - Civil War	Uruguay - Insurrection	Colombia - Passenger Protection	
1869				
1870		Hawaii - Queen Kalama		
1871			Korea - Punishment	
1872				
1873	Mexico Brigand Disputes	Colombia		
1874	Mexico Brigand Disputes	Hawaiian Islands		
1875	Mexico Brigand Disputes			
1876	Mexico Brigand Disputes	Mexico - Matamoras		
1877	Mexico Brigand Disputes			
1878	Mexico Brigand Disputes			
1879	Mexico Brigand Disputes			
1880	Mexico Brigand Disputes			
1881	Mexico Brigand Disputes			
1882	Mexico Brigand Disputes	Egypt - Alexandria		
1883	Mexico Brigand Disputes			
1884	Mexico Brigand Disputes			
1885	Mexico Brigand Disputes	Panama - Revolution		
1886	Mexico Brigand Disputes			
1887	Mexico Brigand Disputes			
1888	Mexico Brigand Disputes	Korea - Civil Unrest	Samoa - Civil War	Haiti
1889	Mexico Brigand Disputes	Honolulu - Revolution	Samoa - Civil War	
1890	Mexico Brigand Disputes			
1891	Mexico Brigand Disputes	Chile - Consulate		
1892	Mexico Brigand Disputes			
1893	Mexico Brigand Disputes	Hawaii - (Dole government established)		
1894	Mexico Brigand Disputes	Brazil - Civil War	Nicaragua - Revolution	Sino-Japanese War
1895	Mexico Brigand Disputes			Sino-Japanese War
1896	Mexico Brigand Disputes		Nicaragua - Political Unrest	
1897				
1898	Spanish-American War	Nicaragua		China - Empress
1899	American-Philippino War		Samoa - Succession Battles	China - Empress
1900	American-Philippino War	Boxer rebellion		
1901	American-Philippino War	Boxer rebellion	Panama Independence	
1902			Panama Independence	
1903	Panama Canal Protection	Dominican Republic	Honduras - Protection	Abyssinia - Protection
1904	Panama Canal Protection	Dominican Republic	Korea - Russo/Japanese War	Abyssinia - Protection
1905	Panama Canal Protection		Korea - Russo/Japanese War	
1906	Panama Canal Protection	Cuba		
1907	Panama Canal Protection	Cuba	Honduras-Nicaragua War	

1908	Panama Canal Protection	Cuba		
1909	Panama Canal Protection	Cuba		
1910	Panama Canal Protection		Nicaragua - Bluefields	
1911	Panama Canal Protection			Honduras - Civil War
1912	Panama Canal Protection		Nicaragua/ honduras	Honduras - Civil War
1913	Panama Canal Protection		Nicaragua/ Honduras	Mexico - Ciaris Estero
1914	Panama Canal Protection	Mexico - Pershing	Nicaragua/Honduras	Haiti - Protection
1915		Mexico - Pershing	Haiti/Nicaragua/ China	
1916		Mexico - Pershing	Haiti/Nicaragua/Dominican Rep. / China	
1917	WWI	Mexico - Pershing	Haiti/Nicaragua/Dominican Rep. / China	
1918	WWI	Mexico	Haiti/Nicaragua/ Domincan Rep.	China/Cuba
1919		Mexico	Haiti/Nicaragua/Domincan Rep.	China/Cuba
1920			Haiti/Nicaragua/Domincan Rep.	China/Cuba
1921			Haiti/Nicaragua/Domincan Rep.	China/Cuba
1922			Haiti/Nicaragua/Domincan Rep.	China/Cuba
1923			Haiti/Nicaragua/Domincan Rep.	China
1924			Haiti/Nicaragua/Honduras	China
1925			Haiti/Nicaragua/Honduras	China
1926			Haiti/Nicaragua - Chamorro	China
1927			Haiti/Nicaragua - Chamorro	China
1928			Haiti/Nicaragua - Chamorro	China
1929			Haiti/Nicaragua - Chamorro	China
1930			Haiti/Nicaragua - Chamorro	China
1931			Haiti/Nicaragua - Chamorro	China
1932			Haiti/Nicaragua - Chamorro	China
1933			Haiti/Nicaragua - Chamorro	China
1934			Haiti	China
1935				China
1936				China
1937				China
1938				China
1939				China
1940				China
1941	WWII	Dutch Guiana Occupation		China/
1942	WWII			
1943	WWII			
1944	WWII			
1945	WWII	Chinese Civil War		
1946			Trieste (Yugoslavia/Italy)	
1947				
1948		Chinese Civil War	Berlin Airlift	Palestine - Protection
1949		Chinese Civil War		
1950	Korean War	Taiwan		
1951	Korean War	Taiwan		

Year				
1952	Korean War	Taiwan		
1953	Korean War	Taiwan		
1954		Taiwan		
1955		Taiwan		
1956		Suez Crisis - Evacuation		
1957				
1958	Lebanon			
1959	Cuban Crisis			
1960	Cuban Crisis			
1961				
1962	Thailand	Laos	Cuban Missile Crisis	
1963		Laos		
1964	Vietnam War	Laos	Congo	
1965	Vietnam War	Laos	Dominican Republic	
1966	Vietnam War	Laos	Dominican Republic	
1967	Vietnam War	Laos	Congo	
1968	Vietnam War	Laos		
1969	Vietnam War	Laos		
1970	Vietnam War	Laos	Cambodia	
1971	Vietnam War	Laos		
1972	Vietnam War	Laos		
1973	Vietnam War	Laos		
1974	Vietnam War	Laos		
1975	Vietnam War			
1976		Lebanon	Korea DMZ crisis	
1977				
1978		Zaire		
1979		Iran Hostage Crisis		
1980		Iran Hostage Crisis		
1981	El Salvador	Libya		
1982		Lebanon	Sinai	
1983	Grenada	Lebanon/ Egypt	Chad	Honduras
1984	Grenada			Honduras
1985				Honduras
1986		Bolivia	Libya - Air Strikes	Honduras
1987			Persian Gulf Assistance	Honduras
1988			Persian Gulf Assistance	Honduras
1989	Panama	Philippines		Libya - Jets
1990	Gulf War			Liberia - Protection
1991	Gulf War	Zaire		
1992	Somalia			
1993	Somalia	Macedonia		
1994	Haiti	Rwanda		
1995	Bosnia			
1996			Central African Republic Evacuation	Liberia evacuation
1997		Sierra Leone - Evacuation	Congo - Protection Cambodia	Protection Albania - evacuation
1998	Iraq - Operation Desert Fox	Kenya and Tanzania	Albania - Protection	Guinea-Bissau - evacuation
1999	Kosovo	Yugoslavia	East Timor	
2000		Yemen	East Timor	Sierra Leone
2001	Afghanistan		East Timor	

2002	Afghanistan			Ivory Coast - Evacuation
2003	Afghanistan	Iraq		Liberia - Evacuation
2004	Afghanistan	Iraq	Haiti - Protection	Pakistan - Drones
2005	Afghanistan	Iraq		Pakistan - Drones
2006	Afghanistan	Iraq		Pakistan - Drones
2007	Afghanistan	Iraq	Somalia - Al-Qaeda Strike	Pakistan - Drones
2008	Afghanistan	Iraq		Pakistan - Drones
2009	Afghanistan	Iraq		Pakistan - Drones
2010	Afghanistan	Iraq		Pakistan - Drones
2011	Afghanistan		Libya	Pakistan - Drones

Appendix B: United States War Taxes, 1789-2010

This table shows the year in which war taxes were introduced, the conflict with which they are associated, and a brief description of the tax. Below the table is a list of sources.

Year	War	Tax
1789	Revolutionary War	Duties on goods such as spirits, wine, salt, sugar, tobacco, tea, and coffee
1790	Revolutionary War	Increased 1789 duties on wine, tea, coffee
1798	Franco-American War	Direct tax on real estate, slaves
1813	War of 1812	Excise duties on carriages, sugar refining and distilled spirits. Required states to raise property taxes and forward the money to the federal government
1861	Civil War	Revenue Act of 1861, 3% tax on income over $800
1862	Civil War	Revenue Act of 1862, 3% on income over $6,000, 5% tax on income over $10,000
1864	Civil War	Revenue Act of 1864 increased income tax rates and several changes in stamp taxes. Tax rate of 10% on excess income of $10,000, 7.5% over $500 and 5% over $600
1898	Spanish-American War	Excise law of 3% on monthly phone bills, excise tax on telephone service, 1 cent on calls costing more than 15 cents on long distance.; raised inheritance tax; 15% rate of bequests from estates valued over $1 million to distant relatives, non-relatives, or bodies politic or corporate; spouses exempt from tax; Congress also imposed an excise tax on receipts in excess of $200,000 for petroleum and sugar refining industries
1914	World War I	Emergency Revenue Act of 1914, tax on beer, ale, porter, and other fermented liquors, wine, on bankers' capital, admission to theaters, museums, taxes on merchants, etc.
1916	World War I	Revenue Act of 1916 increased income tax, levied estate tax, tax on munitions manufacturers, excise tax on corporations
1917	World War I	Revenue Act of 1917, surtax that reached 50 percent on individual income in excess of $1 million; income and inheritance taxes; boosted corporate taxes and profit taxes; excise tax.
1919	World War I	Revenue Act of 1918, approved in 1919, increased income tax including on lower incomes.
1940	World War II	First Revenue Act, approved 25 June 1940 reduced the personal exemption, increased by individual and corporate income taxes by 10%, surtax rates in middle, and many excises. The Second Revenue Act of 1940 was an excess profits tax on corporations.
1941	World War II	Expanded income tax, increased corporate (top rate from 31% to 40%) and excise taxes (replaced 35-60% graduated rate schedule for excess profit tax with flat 90% rate).
1942	World War II	Current Tax Payment Act of 1943: Impose individual income tax withholding. Income Tax Liability- Cancelled 75-100% of lower 1942 or 1943 individual income tax liability. Excise Taxes on alcohol, jewelry, telephones, admissions. Increased excess profit tax from 90 to 95%.
1944	World War II	Revenue Act of 1943 raised income taxes and was finally signed into law in 1944.
1950	Korean War	Revenue Act of 1950, raised corporate income tax from 38 to 45 percent.
1951	Korean War	Increased excise taxes on alcohol, tobacco, gasoline, and autos. Increased corporate tax rates 5 percentage points. Increased individual income tax rates

| 1966 | Vietnam War | 10% excise tax on phone, 7% excise on autos, total of $6b over two years. |
| 1968 | Vietnam War | Revenue and Expenditure Control Act of 1968, 10% income tax surcharge on individuals and corporations. |

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Appendix C: Logit Estimation of the Effect of Presidential Partisanship on War Taxes, 1789-2010 (Different Operationalization of Independent Variable)

The argument in our paper suggests that partisanship remains salient even during wartime because the distributional stakes of wartime fiscal policies are extraordinary and often long-enduring. The distributional consequences, that is, the winners and losers of these fiscal policies, however, vary depending on the modal type of tax—ad valorem until 1913 and income since--at the time the revenue needs are imposed by conflict. Since constituencies' interests form the basis of partisan fiscal differences, then we expect partisan differences to account for variation in the adoption of war taxes.

However, we acknowledge that there are different ways to operationalize this partisan dynamic. As a second operationalization, we coded the variable *Party* as a dummy that takes on a value of 1 whenever the president belongs to the Republican party—including its predecessors, the Federalists and Whigs—and a 0 otherwise. We then interact the variables *party* and *type*. This interaction captures the conditional relationship presented in the argument between the distributive preferences represented by the parties and the time period in which a particular type of tax prevailed.

If our theoretical expectations are correct, Republicans should have a positive effect on the likelihood of adopting a war tax in the context of ad valorem taxes, the modal taxes prior to 1913, but a negative effect in the context of income taxes, which were the modal taxes after 1913, and vice versa for the Democrats. Therefore, the coefficient of the variable *party* ($\beta 1$) should be negative—reflecting the anti-tax effect of Republican since 1913—while the coefficient ($\beta 2$) of the interaction *party* x *type* should be positive and greater in magnitude—the difference between the two ($\beta 1 + \beta 2$) reflects the pro-tax effect of being a Republican president before 1913. The following table shows that our results are robust to this specification as well.

	Major Wars		Major Wars + Cold War		Severity>3	
	(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**
Explanatory Variables						
Party x Type	17.95***	21.81***	19.31***	21.25***	18.98***	19.63***
	(1.21)	(2.51)	(1.18)	(2.56)	(1.46)	(1.88)
Party	-16.08***	-19.06***	-17.62***	-18.58***	-17.1***	-17.48***
	(0.57)	(1.66)	(0.54)	(1.53)	(1.46)	(1.28)
Type	-1.8*	-3.96**	-1.69	-3.9**	-2.28**	-3.49**
	(1.08)	(1.95)	(1.15)	(1.98)	(1.16)	(1.58)
Divided		0.87		0.94		-0.6
		(0.97)		(0.97)		(0.95)
Election Year		-0.13		-0.09		0.01
		(0.76)		(0.76)		(0.66)
Retaliation		0.05		0.27		0.57
		(0.86)		(0.78)		(0.75)
Debt/GDP t-1		-0.04*		-0.04*		-0.02
		(0.02)		(0.02)		(0.02)
Inflation t-1		-0.09		-0.09		-0.06
		(0.09)		(0.08)		(0.06)
Growth Rate t-1		0.06		0.07		0.1
		(0.09)		(0.09)		(0.08)
Cost $_\Delta$ (t-1)		0.11		0.09		0.12
		(0.27)		(0.26)		(0.28)
Severity		1.75***		1.9***		1.22
		(0.66)		(0.7)		(0.84)
Years No Tax	-0.68**	0.04	-0.64*	-0.03	-0.58*	-0.09
	(0.33)	(0.48)	(0.36)	(0.52)	(0.34)	(0.51)
Spline 1	17.38**	-2.48	15.37*	1.43	11.34	0.9
	(8.11)	(11.7)	(9.02)	(12.38)	(7.94)	(10.96)
Spline 2	-32.7**	-5.51	-28.55*	-3.27	-20.41	-1.75
	(15.01)	(21.67)	(16.62)	(22.72)	(14.34)	(19.63)
Spline 3	20.16**	4.61	17.13*	2.85	11.5	1.38
	(9.12)	(12.97)	(9.87)	(13.28)	(8.0)	(10.79)
Constant	0.42	-7.02*	0.31	-7.86**	0.66	-5.32
	(0.7)	(3.67)	(0.71)	(3.81)	(0.7)	(4.47)
N	113	111	126	125	144	142

Note: Robust Standard Errors reported in parenthesis. *** $p < 0.01$; ** $p < 0.05$; * $p < 0.10$. For Model 3 one observation (1789) was dropped in order to achieve convergence in the maximum likelihood estimation.

Appendix D: Logit Estimation of the Effect of Presidential Partisanship on War Taxes, 1789-2010 (Considering Interactive Effect between Party and Divided Government)

To account for the possibility that the effect of the control variable for divided government may be different depending on the party in office—in other words, since an anti-tax president can veto a tax passed by Congress, but a pro-tax President may not be able to force Congress to act— we include an interaction between *party* and *divided*. However, there is little or no variation in some of the categories of divided government. Only 3 war taxes (1789, 1790, and 1919) have been adopted with divided government, *none* of these in the context of an anti-tax president. This results in the coefficients being fairly unstable across models, with some showing a higher probability of a war tax with anti-tax divided than with anti-tax unified. Unfortunately, the empirical record of US war taxes prevents us from further exploring the role played by the control variable divided government.

	Conflicts		Conflicts + Cold War		Severity>3	
	(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**
Explanatory Variables						
Party	2.13**	2.83**	2.08*	2.76**	2.31**	2.49**
	(1.06)	(1.32)	(1.13)	(1.35)	(1.12)	(1.18)
Divided	-13.46***	-14.96***	-14.05***	-14.56***	-15.11***	-14.7***
	(0.98)	(1.19)	(1.37)	(1.11)	(1.26)	(1.16)
Divided x Party	13.22***	16.1***	13.47***	15.81***	14.39***	14.18***
	(1.23)	(1.47)	(1.77)	(1.42)	(1.47)	(1.67)
Election Year		-0.07		-0.02		0.05
		(0.77)		(0.77)		(0.67)
Retaliation		-0.14		0.06		0.44
		(.87)		(0.78)		(0.77)
Debt/GDP t-1		-0.04**		-0.04**		-0.03
		(0.02)		(0.02)		(0.02)
Inflation t-1		-0.09		-0.09		-0.06
		(0.09)		(0.08)		(0.06)
Growth Rate t-1		0.05		0.06		0.1
		(0.09)		(0.9)		(0.08)
Cost $_\Delta$ (t-1)		0.11		0.09		0.12
		(0.27)		(0.26)		(0.29)
Type		-1.19		-1.21		-1.19
		(1.24)		(1.22)		(1.0)
Severity		1.88***		2.04***		1.22
		(0.68)		(0.72)		(0.89)
Years No Tax	-0.68**	-0.02	-0.62*	-0.01	-0.63*	-0.12
	(0.32)	(0.48)	(0.35)	(0.52)	(0.34)	(0.53)
Spline 1	17.22**	2.33	14.7*	1.25	12.58	1.82
	(8.0)	(11.6)	(8.8)	(12.24)	(7.91)	(11.4)
Spline 2	-32.3**	-5.23	-27.11*	-2.94	-22.59	-3.53
	(14.97)	(21.43)	(16.35)	(22.42)	(14.31)	(20.46)
Spline 3	19.8**	4.4	15.97	2.64	12.55	2.5
	(9.39)	(12.7)	(9.97)	(13.0)	(8.05)	(11.27)
Constant	-1.64	-10.3**	-1.71	-11.12**	-1.64	-7.76
	(1.23)	(4.38)	(1.37)	(4.57)	(1.35)	(4.8)
N	113	111	126	125	144	142

Note: Robust Standard Errors reported in parenthesis. *** $p < 0.01$; ** $p < 0.05$; * $p < 0.10$. For Model 3 one observation (1789) was dropped in order to achieve convergence in the maximum likelihood estimation.

Appendix E: Logit Estimation of the Effect of Presidential Partisanship on War Taxes, 1789-2010 (Lagged DV as regressor, following Amemiya 1985)

To control for temporal dependence, we use several approaches. In the main text, we include the variable *numberyears*, which counts the number of years since the last war tax was levied, along with three cubic splines (following Beck, Katz, and Tucker 1998). The table below shows the results of an alternative approach to address temporal dependence: including a lagged dependent variable as a regressor (Amemiya 1985). Our findings remain unchanged.

	Conflicts		Conflicts + Cold War		Severity>3	
	(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**
Explanatory Variables						
War Tax t-1	-0.23	-1.29	-0.22	-1.25	0.3	-0.73
	(0.7)	(1.15)	(0.72)	(1.15)	(0.7)	(1.37)
Party	2.64**	3.54**	2.67**	3.49**	3.04***	3.17***
	(1.11)	(1.71)	(1.08)	(1.74)	(1.05)	(1.09)
Divided		0.51		0.62		-0.89
		(1.27)		(1.27)		(0.98)
Election Year		-0.04		-0.22		-0.17
		(0.71)		(0.72)		(0.7)
Retaliation		0.06		-0.01		0.17
		(0.78)		(0.7)		(0.83)
Debt/GDP t-1		-0.02		-0.02		-0.02
		(0.02)		(0.02)		(0.02)
Inflation t-1		-0.07		-0.06		-0.05
		(0.08)		(0.08)		(0.6)
Growth Rate t-1		0.01		0.02		0.1
		(0.08)		(0.08)		(0.08)
Cost $_\Delta$ (t-1)		0.18		0.16		0.17
		(0.26)		(0.26)		(0.28)
Type		-1.17		-0.94		-1.07
		(1.09)		(1.07)		(0.9)
Severity		1.9***		1.95***		1.6*
		(0.71)		(0.7)		(0.82)
Years No Tax	-0.09**	-0.09*	-0.11*	-0.1	-0.03	-0.03
	(0.05)	(0.05)	(0.06)	(0.06)	(0.03)	(0.03)
Constant	-3.13***	-10.77***	-3.17***	-11.19***	-3.84***	-9.98***
	(0.91)	(3.91)	(0.87)	(3.78)	(1.07)	(3.34)
N	104	102	120	118	144	142

Note: Robust Standard Errors reported in parenthesis. *** $p < 0.01$; ** $p < 0.05$; * $p < 0.10$

Appendix F. List of Variables and Sources

The following table lists the variables we included in our models, their corresponding data sources, and how they were operationalized.

Variable	Sources	Operationalization
War Tax	Coded by the authors based on data from sources listed in Appendix C	Indicator variable that takes the value of 1 when a tax is adopted to support the mobilization for or conduct of a war and 0 otherwise
Partisanship	Historical Statistics of the United States, Table Eb296-308 - Political party affiliations in Congress and the presidency.	Indicator variable that takes the value of 1 whenever the president belongs to the party with a pro-tax inclination (Federalist/Whig/Republican prior to 1913, Democrat after 1913) and a 0 otherwise.
Divided Government	Historical Statistics of the United States, Table Eb296-308 - Political party affiliations in Congress and the presidency.	Indicator variable that takes the value of 1 whenever the president faces an opposition-controlled Congress (in at least one of the chambers), and zero otherwise.
Election Year	Historical Statistics of the United States, Table Eb149-153 - Electoral and popular votes cast for President, by candidate.	Indicator variable that takes the value of 1 in an election year and zero otherwise
Retaliation	Militarized Interstate Dispute Database, v. 3.1 (Ghosn et al 2004).	Indicator variable that takes the value of 1 whenever the US responded to an attack, based on the Militarized Interstate Dispute (MID) side A variable. The dataset ends in 2001, the first year of the war in Afghanistan. We completed the period between 2002 and 2010 by assigning the same value for the remainder of the war.
Debt	US Dept. of the Treasury, Bureau of Public Debt, Historical Data on Public Debt Outstanding, available at: http://www.treasurydirect.gov/govt/reports/pd/histdebt/histdebt.htm	Total US Public Debt Outstanding divided by GDP (lagged)
Inflation	Consumer Price Index 1775-2010, Historical Statistics of the US, Millenial Edition, Table cc1, based on the Bureau of Labor Statistics	Yearly change in the US Consumer Price Index (lagged)
GDP growth	Data from Louis Johnston and	Change in GDP (lagged)

	Samuel H. Williamson, "What Was the U.S. GDP Then?" *MeasuringWorth*, 2010.	
Cost	Historical Statistics of the United States, Table Ea636-643 - Federal government expenditure, by major function: 1789–1970; Budget of the United States Government, Office of Management and Budget, 1962-2010.	Change in military expenditures as a share of GDP (lagged)
Type	See Appendix B	Indicator variable that takes a value of 1 after 1913 when taxation became primarily income taxes
Years No Tax	Calculated by authors from sources listed in Appendix B, C	Number of years since the last war tax was adopted
Severity	Militarized Interstate Dispute Database, v. 3.1 (Ghosn et al 2004).	Degree of hostility associated with militarized disputes. Although values range from 1 (no conflict) to 5 (war), only values >3 are included to reflect actual mobilization. The dataset ends in 2001, the first year of the war in Afghanistan, which is coded as 5. We completed the period between 2002 and 2010 by assigning the same value for the remainder of the war.

Appendix G: Descriptive Statistics

The following table lists the descriptive statistics for the variables included in our models.

Variable	N	Mean	SD	Min	Max
War Tax	144	0.14	0.35	0	1
Party	144	0.51	0.5	0	1
Type	144	0.46	0.5	0	1
Divided	144	0.37	0.48	0	1
Election Year	144	0.26	0.44	0	1
Retaliation	144	0.72	0.45	0	1
Debt/GDP	144	33.6	25.6	0	116.0
Inflation	144	2.93	6.05	-15.68	25.17
Growth Rate	144	3.84	3.84	-7.91	18.38
Mil. Expenditures/GDP	144	4.11	5.41	0.35	36.15
Severity	144	4.4	0.49	4	5

Appendix H: Logit Estimation of the Effect of Partisanship on Congressional War Tax Votes, 1789-2010 (Different Operationalization of Independent Variable)

Mirroring the alternative operationalization of the main independent variable in the presidential models (Appendix C), in the congressional models below the independent variables of interest are *party* and the interaction between *party* and *type* of tax. Since *party* takes on a value of 1 whenever the legislator belongs to the Republican party (or its predecessors) and a 0 otherwise and *type* takes the value of 1 for ad valorem taxes before 1913, then the coefficient of this interaction should be positive and greater in magnitude than the negative coefficient of *party*. The following table cites the results of legislative partisanship test when we use this alternative operationalization.

	(7)	(8)
Explanatory Variables		
Party x Type	2.5***	2.58***
	(0.15)	(0.16)
Party	-1.42***	-1.47***
	(0.07)	(0.07)
Type	-1.3***	-2.0***
	(0.11)	(0.22)
Divided		0.58
		(0.39)
Election Year		0.36**
		(0.15)
Retaliation		-0.65***
		(0.24)
Debt/GDP (t-1)		0.0
		(0.0)
Inflation (t-1)		-0.05***
		(0.02)
Growth Rate (t-1)		-0.07***
		(0.02)
Cost $_\Delta$ (t-1)		0.26***
		(0.05)
Severity		0.95***
		(0.19)
Years No Tax	-3.01***	-3.15***
	(0.33)	(0.27)
Spline 1	755.4***	694.26***
	(70.6)	(71.82)
Spline 2	-1574.48***	-1416.88***
	(143.85)	(151.4)
Spline 3	830.21***	727.45***
	(73.76)	(81.13)
Constant	3.79***	0.37
	(0.28)	(0.98)
N	6,748	6,748

Note: Dependent variable is a dummy that takes the value of 1 whenever a legislator voted in favor of a war tax. Robust Standard Errors reported in parenthesis. *** $p < 0.01$; ** $p < 0.05$; * $p < 0.10$.

Appendix I: Logit Estimation of the Effect of Partisanship on Congressional War Tax Votes, 1789-2010 (Considering Interactive Effect between Party and Divided Government)

As in Appendix D above, which shows the results of the presidential models when controlling for the effect of divided government as an interaction between *party* and *divided*, we show here the results of the congressional models. Our finding that partisanship has a significant effect on voting in favor of a war tax remain unchanged.

Explanatory Variables	(7)	(8)
Party	1.19***	1.25***
	(0.09)	(0.09)
Party x Divided	-1.52***	-1.57***
	(0.19)	(0.19)
Divided	0.94***	1.28
	(0.15)	(0.36)
Type		-0.73***
		(0.18)
Election Year		0.18
		(0.15)
Retaliation		-0.65***
		(0.23)
Debt/GDP (t-1)		0.0
		(0.0)
Inflation (t-1)		-0.06***
		(0.01)
Growth Rate (t-1)		-0.06***
		(0.02)
Cost $_\Delta$ (t-1)		0.26***
		(0.05)
Severity		0.79***
		(0.18)
Years No Tax	-3.04***	-3.08***
	(0.33)	(0.26)
Spline 1	762.41***	711.6***
	(70.63)	(69.5)
Spline 2	-1588.51***	-1462.669
	(143.79)	(132.53)
Spline 3	837.18***	757.99***
	(73.64)	(78.92)
Constant	2.42***	0.34
	(0.28)	(0.9)
N	6,814	6,814

Note: Dependent variable is a dummy that takes the value of 1 whenever a legislator voted in favor of a war tax. Robust Standard Errors reported in parenthesis. *** $p < 0.01$; ** $p < 0.05$; * $p < 0.10$.

Appendix J: Logit Estimation of the Effect of Partisanship on Congressional War Tax Votes, 1789-2010 (Dropping abstentions and no shows)

Table 4 in the main body of the article considers the dependent variable as a dummy that takes the value of 1 whenever a legislator voted in favor of a war tax, and 0 otherwise (votes against, abstentions, and no shows). Table 4's estimation follows the logic that abstentions and no shows may be tacit ways of expressing opposition to the bill. In this appendix we re-estimate the models in Table 4 after dropping votes recorded as abstentions and no shows (6.5% of total observations), so that the DV strictly considers votes in favor as 1, and votes against as 0. The finding that partisanship is a significant predictor of legislators' support for a war tax remains unchanged.

	(7)	(8)
Explanatory Variables		
Party	1.4***	1.56***
	(0.1)	(0.11)
Divided		0.27
		(0.44)
Election Year		0.75***
		(0.17)
Retaliation		-1.05**
		(0.25)
Debt/GDP (t-1)		0.0
		(0.0)
Inflation (t-1)		-0.06***
		(0.01)
Growth Rate (t-1)		-0.04***
		(0.02)
Cost $_\Delta$ (t-1)		0.62***
		(0.06)
Type		-0.77***
		(0.19)
Severity		0.46**
		(0.18)
Years No Tax	-4.31***	-4.32***
	(0.6)	(0.54)
Spline 1	1041.44***	951.12***
	(127.19)	(125.17)
Spline 2	-2159.39***	-1942.71***
	(258.55)	(258.64)
Spline 3	1131.3***	998.62***
	(132.12)	(135.1)
Constant	3.73***	1.15***
	(0.51)	(0.96)
N	6,367	6,367

Note: Dependent variable is a dummy that takes the value of 1 whenever a legislator voted in favor of a war tax. Robust Standard Errors reported in parenthesis. *** $p < 0.01$; ** $p < 0.05$; * $p < 0.10$.