

**Play and Pay:**

**The Ill-Starred Project of the Municipal Tax on Musical Instruments in Prague,  
1910–1913**

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**B**efore the First World War, European debate on urban noise often revolved around themes such as the right to silence, domestic music-making in apartment blocks as disturbing noise, playing gramophones and musical instruments in front of open windows and the omnipresence of barrel organs. Indeed, the claim for silence for example, led the journalist and philosopher Theodor Lessing to form the Antilärmverein (Anti-noise Society) in Berlin in 1908.<sup>2</sup> As in most urban centres of the Austro-Hungarian Empire, the press in Prague regularly carried news reports, opinion pieces, feuilletons and cartoons on these themes. At the same time, many Austro-Hungarian politicians at the state, provincial and municipal levels participated in the debate through their respective representative bodies. The proposals for bans, restrictions and luxury and prohibitive taxes on musical instruments, gramophones, music, sound, social dancing and other forms of entertainment often resulted in a heated exchange of views eagerly reported by the press. Rather than merely paying lip service to these issues, the Prague City Council actually launched a municipal tax project aimed at musical instruments, phonographs, gramophones and mechanical musical instruments in the later months of 1910. As we will see, however, the rationale behind the initiative was essentially financial.

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<sup>2</sup> Peter Payer, “Vom Geräusch zum Lärm: Zur Geschichte des Hörens im 19. und frühen 20. Jahrhundert,” in *Sinne und Erfahrung in der Geschichte*, ed. Wolfram Aichinger, Franz X. Eder and Claudia Leitner (Innsbruck: Studien-Verlag, 2003), 173–91; Peter Payer, “Der Klang von Wien: Zur akustischen Neuordnung des öffentlichen Raumes,” *Österreichische Zeitschrift für Geschichtswissenschaften* 14, no. 4 (2004): 105–31, at 124–27; Stefan Gauß, “Listening to the Horn: On the Cultural History of the Phonograph and the Gramophone,” in *Sounds of Modern History: Auditory Cultures in 19th- and 20th-Century Europe*, ed. Daniel Morat (New York: Berghahn, 2014), 71–100, at 90–93.

In this article, I expand upon the connections between urban local government, taxation, music and noise in early twentieth-century Europe, using Prague between 1910 and 1913 as a case study. In particular, I analyse tensions in local decision-making and examine how taxpayers' interest groups – especially enterprises – joined forces to influence public opinion and consequently repel the tax plans of the municipal government. The source material for the study consists of the primary documents of the musical instrument tax project and the minutes of the meetings of the city representative bodies held in the Prague City Archives and of texts published in the press.

Municipal fiscal policymaking in Prague is, of course, the focus of the analysis, and a simplified model of tax culture may help us to follow the main developments in the tax project. The model consists of only three kinds of actors, namely politicians (municipal representative bodies of Prague and the Bohemian Provincial Diet with its Executive Council), municipal tax officials and, finally, taxpayers (enterprises, private persons and specific organisations). Interaction takes place within and between these groups, and Prague exemplifies each form of interplay between the actors.<sup>3</sup> One can furthermore note that much of the debate on taxation revolved around the concepts of class and gender. The distinction here is that while municipal politicians and taxpayers' interest groups employed the concept of social class, the gender perspective was somewhat more implicit, a direct result of the male-dominated society and culture of the era.

The musical instrument at the heart of the tax controversy was the piano, the playing of which at home was an integral part of nineteenth-century and pre-First World War bourgeois culture; because of the restricted choice of instruments considered suitable for ladies, pianism was above all a middle-class female accomplishment.<sup>4</sup> Although their views varied to some extent by country, nineteenth-century (male) critics based their distinctions between proper and improper instruments on the effects of playing positions on the female body posture and the sexually provocative associations which women playing especially wind instruments stimulated.<sup>5</sup> By contrast, female professional musicians working in ladies' salon orchestras (dámské kapely/Damenkapellen) and other bands were able to specialise in string, wind

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<sup>3</sup> Birger Nerré, "Modeling Tax Culture: A First Approach," *Proceedings: Annual Conference on Taxation and Minutes of the National Tax Association* 95 (2003): 34–41, at 34–35; Karsten von Blumenthal and Birger Nerré, "Tax Culture in Nineteenth-Century Austria," *Proceedings: Annual Conference on Taxation and Minutes of the National Tax Association* 96 (2004): 54–62, at 54.

<sup>4</sup> James Parakilas, "A History of Lessons and Practicing," in *Piano Roles: Three Hundred Years of Life with the Piano*, ed. James Parakilas, (New Haven: Yale University Press, 2000), 112–24, at 119–23; Jann Pasler, *Composing the Citizen: Music as Public Utility in Third Republic France* (Berkeley: University of California Press, 2009), 458–59; Nuppu Koivisto, *Säbkövaloa, shampanjaa ja Wiener Damenkapelle: Naisten salonkiorkesterit ja varietealan transnationaaliset verkostot Suomessa 1877–1916* (Helsinki: Suomen musiikkiteollinen seura, 2019), 53–54.

<sup>5</sup> Freia Hoffmann and Volker Timmermann, eds., *Quellentexte zur Geschichte der Instrumentalistin im 19. Jahrhundert. Studien und Materialien zur Musikwissenschaft* 77 (Hildesheim: Georg Olms, 2013), 91–116, 147–74, 213–34.

and even percussion instruments.<sup>6</sup> For some middle-class women, playing the piano in public or giving piano lessons became a source of income, consequently attaining a certain level of financial independence. Thus, the 1910 Prague directory lists 24 female-owned music institutes, often offering piano instruction, while the category ‘Musicians’ includes six other female-owned music schools, ten individual female piano teachers, four female piano virtuosi, and seventeen female music teachers. That said, representing full-time teachers rather than part-timers, the listings are neither exhaustive nor unambiguous; the theme would require further study.<sup>7</sup>

Even more intriguingly, the years studied here fall within the golden age of the piano, which lasted from the 1870s to the 1920s. For instance, in 1910, the four leading piano-manufacturing countries – Britain, the United States, France and Germany – produced almost 600,000 instruments.<sup>8</sup> The piano had a place in surprisingly many facets of urban life, extending well beyond private homes and musical institutions. As James Parakilas remarks, by the late nineteenth century, the instrument had found its way to places of business and educational, religious and other institutions such as hospitals, orphanages, nursing homes, asylums and prisons.<sup>9</sup> To a large extent, the same applies to Prague.

Moreover, the recording industry and the production of talking machines – phonograph and gramophone – was constantly expanding in the early twentieth century; by 1910, the gramophone had established itself practically everywhere in Europe, including the urban centres of Bohemia.<sup>10</sup> The same applied to the production and use of mechanical musical instruments such as pianolas and orchestrions.<sup>11</sup> In summary, the Prague music business – music publishing, commercial music-making, social dancing, music education and the musical instrument industry – flourished in the years prior to the First World War.

<sup>6</sup> Dorothea Kaufmann, ‘...routinierte Trommlerin gesucht’: *Musikerin in einer Damenkapelle – Zum Bild eines vergessenen Frauenberufes aus der Kaiserzeit*. Schriften zur Populärmusikforschung 3 (Karben: Coda, 1997), 59–83.

<sup>7</sup> *Adresář královského hlavního města Prahy a obcí sousedních* (Prague: Obec Pražská, 1910), Oddíl 2: 86–96. For private female music and piano teachers in the Victorian and Edwardian era, see Dave Russell, “Key Workers: Toward an Occupational History of the Private Music Teacher in England and Wales, c.1861–c.1921,” *Royal Musical Association Research Chronicle* 47, no. 1 (2016): 145–72, <http://dx.doi.org/10.1080/14723808.2016.1140369>; for female teachers in Saxon and Central German private music schools in 1870–1920, see Verena Liu, ‘... mit ebenso viel Tatkraft wie Liebe zur Musik’: *Leiterinnen privater Musikschulen in Sachsen und Mitteldeutschland 1870 bis 1920*, (PhD diss., Carl von Ossietzky University of Oldenburg, Logos Verlag Berlin, 2022), <https://www.logos-verlag.de/ebooks/OA/978-3-8325-5429-3.pdf>.

<sup>8</sup> James Parakilas, “Expanding Markets,” in *Piano Roles: Three Hundred Years of Life with the Piano*, ed. James Parakilas, (New Haven: Yale University Press, 2000), 224–43, at 224.

<sup>9</sup> James Parakilas, “The Piano Institutionalized,” in *Piano Roles: Three Hundred Years of Life with the Piano*, ed. James Parakilas, (New Haven: Yale University Press, 2000), 256–61, at 256.

<sup>10</sup> See Pekka Gronow, *78 kierrosta minuutissa: Äänilevyn historia 1877–1960* (Helsinki: Suomen Jazz & Pop Arkisto, 2013), 59.

<sup>11</sup> Ladislav Sluka, *Orchestriony, aneb, Svět věřejška* (Turnov: Presstar, 2013), 46–47.

## Taxing the Piano

The earliest tax levied on musical instruments in the nineteenth-century Western world seems to have been the state tax on luxury items (including carriages, watches, billiard tables, plated wares, pianos, organs and apparently other instruments) that was in force in the USA during the period 1862–1870. The tax was onerous to levy, and the revenues remained modest.<sup>12</sup> Unlike this American tax law, discussions in the French Chamber of Deputies on introducing a luxury and entertainment tax, which would include the piano, attracted the attention of the Austro-Hungarian press already in 1872.<sup>13</sup> In Prague, the daily press and the music journal *Dalibor* noted changes in music-related taxation and reported on it to the wider public. Debates in the French Parliament on the 1893 state piano tax were commonly reported, and municipal piano taxes in France and plans for a similar levy in Rome were also mentioned.<sup>14</sup> Consequently, a large part of the musically oriented middle- and upper-class citizens in Prague was probably aware of the *Prager Tagblatt* news report that, in 1906, a municipal piano tax was in force in 21 French towns.<sup>15</sup>

To take an example of how the French piano taxes and the local discussion intertwined in the Prague press, consider a short opinion piece published in *Národní listy* in early January 1901 and a month later in *Dalibor*:

Piano tax. There are many who would like it, and a very high one, especially those unfortunates who are doomed to live in modern apartment blocks with walls as thin as cardboard. From the lower floor, they can clearly hear [the Bohemian waltz song] ‘Na té louce zelený’ pounded on the piano twenty times in succession with one finger, while the upper floor resounds splendidly with scales repeated *ad infinitum* by a schoolmistress. In the flat to the left, the daughter of a councillor sweetens her father’s afternoon rest with the languorous strains of *La prière d’une vierge* [a salon miniature by the Polish woman composer Tekla Bądarzewska-Baranowska (1834–1861)], and on the right, as many as four hands thump the keyboard.<sup>16</sup>

The writer states that many non-playing occupants would welcome the piano tax, but unfortunately such a levy is in effect only in the provincial town of Arbois in eastern France – but in the form of a luxury tax rather than to combat piano fever.<sup>17</sup> One may wonder how such a male chauvinist and anti-piano commentary found its way into *Dalibor*, which was, after all, a respected music journal. In 1907, *Dalibor*

<sup>12</sup> Harry Edwin Smith, *The United States Federal Internal Tax History from 1861 to 1871* (Boston and New York: Houghton Mifflin Company, 1914), 253–56.

<sup>13</sup> “In der Sitzung der französischen Nationalversammlung,” *Wiener Abendpost*, July 16, 1872, 1.

<sup>14</sup> See “Daň z klavírů,” *Dalibor* 12, no. 35 (1890): 279; “Řím,” *Dalibor* 14, no. 46 (1892): 367; “Die französische Klaviersteuer,” *Prager Tagblatt (Morgen-Ausgabe)*, January 30, 1907, 10.

<sup>15</sup> “Klaviersteuer in Frankreich,” *Prager Tagblatt (Mittag-Ausgabe)*, December 17, 1906, 7.

<sup>16</sup> “Daň z pian,” *Národní listy (ranní vydání)*, January 3, 1901, 4; “Daň z pian,” *Dalibor* 23, no. 5 (1901): 44. For an earlier, remarkably similar opinion piece, see “Pianopolis,” *Dalibor* 3, no. 7 (1881): 54.

<sup>17</sup> “Daň z pian,” *Národní listy (ranní vydání)*, 3 January 1901, 4.

published a somewhat similar item on the French state tax on grand pianos, upright pianos and organs. The journal expressed its regret that the tax law excluded harmoniums, ‘although inept harmonium playing is no less irritating than the wicked tinkling of the piano’. Surprisingly, the writer, apparently seriously, concluded the text with the hope that a similar tax would be introduced in Bohemia.<sup>18</sup> One should note that such texts in *Dalibor* were always directed against noisy or inept domestic music-making, very often by women.

Besides France, the German Empire was among the prominent countries in the field of taxing musical instruments. In the 1890s, the German journal of musical instrument making *Zeitschrift für Instrumentenbau* regularly reported on the burgeoning introduction of municipal piano taxes in the empire.<sup>19</sup> In addition, the German daily press described the various efforts – successful and unsuccessful – to introduce the tax and taxpayers’ attempts to evade it, in towns such as Rheydt (now part of Mönchengladbach), Crefeld (now Krefeld), Marggrabowa (now Olecko in Poland) in the 1890s and even in Berlin in 1904.<sup>20</sup> In 1908, Crefeld, like several other cities, imposed a municipal entertainment tax covering gramophones and mechanical musical instruments in restaurants.<sup>21</sup>

Strangely enough, the Bohemian press ignored the plans to introduce a piano tax elsewhere in Austria-Hungary. Firstly, in early February 1886, Lwów (Lemberg, now Lviv in Ukraine) city councillor Józef Supiński presented his proposal for an annual municipal piano tax of 5 Gulden<sup>22</sup>, the revenue of which could be used to support music societies and schools. In Vienna, *Neue Freie Presse* noted Supiński’s initiative, which apparently gave rise to no debate and was quickly forgotten.<sup>23</sup> Secondly, following the example of several European cities, the Vienna municipal council launched preparations for luxury taxes on windows, *equipages* and pianos in November 1886, but the special tax commission rejected the taxes as unpractical.<sup>24</sup> The third appearance of the piano tax occurred in the revision of the Poor Law (*Armengesetz*) in Lower Austria in 1890. In the draft law, the revenue sources for district poor relief funds

<sup>18</sup> “Francouzská sněmovna,” *Dalibor* 29, no. 20 (1907): 162.

<sup>19</sup> “Die Einführung der Klaviersteuer,” *Zeitschrift für Instrumentenbau* 15, no. 7 (1894): 165; “Die Einführung der Klaviersteuer,” *Zeitschrift für Instrumentenbau* 15, no. 8 (1894): 193.

<sup>20</sup> “Die Prüfung der Gemeindesteuer-Verfassungen,” *Volks-Zeitung (Morgenblatt, Berlin)*, July 21, 1894, 1; “Die Klaviersteuer,” *Volks-Zeitung (Abendblatt)*, December 19, 1894, 2; “Stadtverordneten-Versammlung,” *Volks-Zeitung (Beiblatt)*, December 9, 1904, 1.

<sup>21</sup> “Hohe Automatensteuer,” *Phonographische Zeitschrift*, January 23, 1908, 90; “Freisprüche in Spielautomaten-Prozessen,” *Phonographische Zeitschrift*, June 24, 1909, 605.

<sup>22</sup> The historical currency conversions to euros are available at “Historischer Währungsrechner,” *Eurologisch: Finanzbildung durch die Oesterreichische Nationalbank*, <https://www.eurologisch.at/docroot/waehrungsrechner/#/>.

<sup>23</sup> “Kronika: Podatek od fortepianów,” *Kurjer Lwowski*, February 6, 1886, 3; “Telegramme der Neuen Freien Presse: Lemberg,” *Neue Freie Presse (Abendblatt)*, February 6, 1886, 3.

<sup>24</sup> “Wiener Angelegenheiten: Sitzung des Gemeinderathes vom 12. November 1886,” *Neues Wiener Tagblatt (Tages-Ausgabe)*, November 13, 1886, 2–3; “Wiener Angelegenheiten: Neue Steuerprojekte,” *Neues Wiener Tagblatt (Abend-Ausgabe)*, January 3, 1887, 2–3.

consisted of annual entertainment and luxury taxes, including a piano tax of 20 Gulden per instrument. The Poor Law Committee of the Lower Austrian Diet, however, rejected the bill as unreasonable.<sup>25</sup>

Three more instances occurred in the 1900s. In the Margraviate of Moravia, the town of Moravská Ostrava (Mährisch Ostrau, now Ostrava) planned a form of a municipal music tax in the same years as Prague, as we will see below. In addition, at a session of the Communal Council of Znojmo (Znaim) in southern Moravia in late December 1906, councillor Johann Trojan came forward with a proposal for a municipal tax on pianos and mechanical musical instruments, while at the Diet of the Duchy of Upper and Lower Silesia, deputy Hans Zwilling proposed the introduction of a provincial tax on mechanical instruments in October 1912.<sup>26</sup> Apparently, none of these proposals led to further action.

Although some newspaper articles and opinion pieces supported the tax as a means of combatting disruptive domestic music, the Viennese press generally deplored and ridiculed the tax initiatives.<sup>27</sup> Some characteristics in the preparation of and debate on piano taxes in Austria resembled those in Prague and elsewhere. For instance, the press criticised the unrealistic calculations of the administration on the number of pianos and the anticipated revenue. Furthermore, several writers observed that the form, function, quality and monetary value of pianos varied significantly, which the men in grey suits should have considered when establishing the levels of the tax.<sup>28</sup>

In Austria-Hungary, in addition to state taxes and fees, territorial self-governing corporations, namely provinces, districts and municipalities, also imposed and levied taxes. These taxes originally arose with the creation of the municipal self-administration, one of the main enduring consequences of the revolutionary year of 1848. As a result of the new provisions, provincial Diets adopted special provincial laws, which introduced and later increased various local taxes.<sup>29</sup> Originating, as everywhere in the Habsburg Empire, from the 1708 state entertainment tax, the levy on musical events and social dancing is an excellent illustration of the localisation process. The Bohemian Diet (Zemský sněm/Landtag) reformed the tax law in 1894, after which restaurant proprietors and event organisers in Bohemia had to pay two kinds of graduated provincial taxes on public musical entertainment and social dancing

<sup>25</sup> “Das neue Armengesetz,” *Die Presse (Morgenblatt)*, October 16, 1890, 3; “Das Paperl wird nicht besteuert,” *Neues Wiener Tagblatt (Tages-Ausgabe)*, December 6, 1890, 5.

<sup>26</sup> “Verhandlungsschrift, aufgenommen über die am 28. Dezember 1906 abgehaltene IX. (998.) öffentlich Sitzung des Gemeindeausschusses der Stadt Znaim,” *Znaimer Wochenblatt*, February 9, 1907, 18–20, at 19; “Sanace zemských financí ve Slezsku,” *Duch času* (Moravská Ostrava), October 23, 1912, 5.

<sup>27</sup> E.g., “Eine, die’s versicht,” *Wiener Allgemeine Zeitung (Morgenblatt)*, November 14, 1886, 4; “Nach Einführung der neuen Luxussteuern,” *Der Flob*, December 21, 1886, 8; “Neue Communalsteuern,” *Die Presse (Morgenblatt)*, November 16, 1886, 3–4; “Ein Armengesetz für Niederösterreich,” *Neue Freie Presse (Morgenblatt)*, October 23, 1890, 1–2; “Hans Jörgel-Stückeln,” *Jörgel Briefe* 59, no. 8: 7.

<sup>28</sup> For a brilliant summary of the strictures in German Upper Silesia, see h. h. [Johannes Müller], “Zur Klaviersteuerfrage,” *Der Oberschlesische Wanderer* (Gleitwitz), February 18, 1894, 1–2.

<sup>29</sup> Jiří Šouša, “Daně a poplatky v 19. století a za Československé republiky v letech 1918–1938,” in *Dějiny daní a poplatků*, ed. Marek Starý et al. (Prague: Havlíček Brain Team, 2009), 88–133, at 115.

(*hudebné/Musikabgabe*). The general music tax was paid annually in advance, while the particular music tax was paid separately for each event. A decree extended the provincial tax to musical instruments in 1901. Whereas the earlier interpretation of the tax was partly based on the number of musicians, the new decree specifically mentioned the tax on pianos, mechanical musical instruments and gramophones in inns, at musical events and for social dancing.<sup>30</sup>

Overall, the initially exceptional yield from local taxes gradually became one of the most important sources of local tax revenue. For example, while 40.5 per cent of municipalities in Bohemia did not levy any taxes of their own in 1874, the percentage dropped to 18.7 by 1911. Depending on the ingenuity of each municipality, district or province, the variety of local taxes, fees and contributions was inexhaustible.<sup>31</sup>

### Preparations for the New Tax in Prague

During the years preceding the Great War, the Prague municipal government consisted of the Presidium (Mayor Karel Groš and two deputy mayors), the City Council (*městská rada/Stadtrat*; consisting of Chairman Mayor Groš and 24 male councillors, including the deputy mayors), and the City Assembly (*Sbor obecních starších/Stadtverordnetenkollegium*) of 90 male aldermen, including the mayor, deputy mayors and the councillors.<sup>32</sup> In statutory cities like Prague, the City Council acted as the executive body of the municipal government and, in addition, as the lowest representative of the state authorities, in which case it was known as the *magistrát/Magistrat*.<sup>33</sup> As one may readily conclude from the gender composition of the representative bodies, the right to vote was neither universal nor equal. Curial voting, which divided all adult men – at least 24 years old – into unequal classes (*curiae*) with more votes for the wealthy, remained the norm for provincial, district and municipal elections even after the 1907 reform of the universal direct and equal male suffrage in the *Reichstag* elections.<sup>34</sup> Accordingly, the law excluded underaged men and all women from the municipal democracy, whereas males of age in the lower property brackets had less electoral power than those in the higher ones.

<sup>30</sup> Dr. F. H. [František Hermann], “Všeobecné hudebné,” *Věstník obecní královského hlavního města Prahy* 17, no. 19 (1910): 339–40.

<sup>31</sup> Šouša, “Daně a poplatky,” 116, 117.

<sup>32</sup> *Almanach královského hlavního města Prahy na rok 1913* (Prague: Důchody obce královského hlavního města Prahy, 1913), 3–34.

<sup>33</sup> Pavel Kladiwa, “The Birth of Czech Nationalist Activism in Reichenberg (Liberec) and its Conflicts with the City Hall (with a focus on the conflict during the 1890 census),” *Prague Economic and Social History Papers/Prager wirtschafts- und sozialhistorische Mitteilungen* 22, no. 2 (2015): 7–26, at 13, <https://wisohim.ff.cuni.cz/en/magazin/2015-22-2-2/>.

<sup>34</sup> Jakub S. Beneš, *Workers and Nationalism: Czech and German Social Democracy in Habsburg Austria, 1890–1918* (Oxford: Oxford University Press, 2017), 55; Jana Malínská, “Volební právo žen do říšské rady, českého zemského sněmu a do obcí 1848–1914,” *Střed/Centre* 1, no. 1 (2009): 24–57, at 54–55.

By 1910, the municipal economy of Prague had reached a critical point. The constant growth of heavy industry alongside the swelling of the bureaucracy and the service sector had caused the total population of the city and the inner suburbs to double from 204,488 in 1869 to 442,017 in 1910.<sup>35</sup> Simultaneously, the municipal expenditure of the city had increased considerably, whereas the tax revenue had been declining due to difficulties in collection from some classes of taxpayers and districts since 1907, as Josef Šímůnek, the head of the Municipal Tax Department, complained in 1911, albeit without specifying the problems.<sup>36</sup> In the later 1910, this situation led to a crisis. Thus, during a series of long and turbulent budget sittings of the City Assembly, alderman Václav Štěpánek, member of the Economic Committee, took the floor on 14 December 1910 to describe the alarming economic situation. According to him, the Austrian part of the empire had only 32 times as much debt as Prague, although it had 120 times as many inhabitants, and therefore no other Habsburg city was so indebted *pro rata* to its population.<sup>37</sup>

The preparations for the new tax were initiated at the session of the City Council on 8 November 1910, when Josef Šímůnek presented his proposal for a tax on pianos and other musical instruments in private residences, on public premises and in public spaces. The annual tax would be 10 Kronen per instrument. Šímůnek assessed that each house had on average one instrument, hence the 6,000 houses of central Prague would yield annual tax revenue of 60 000 Kronen; the inclusion of the suburbs would yield another 60,000. As a first step, the Tax Department would make an inventory of the taxable musical instruments and report the results to the City Council. Then the City Assembly would propose the municipal tax bill, which the Bohemian Diet would pass. Lastly, Šímůnek supposed, over-optimistically as we will see, that this tax on musical instruments could be levied as soon as the following year. The Council decided to approve the proposal and passed it on to the Financial Committee – strictly speaking a special Financial Subcommittee.<sup>38</sup>

Towards the end of the month, the policy initiative entered a new phase. In his memorandum of 23 November, Šímůnek wrote that utilising a special form, the City Main Registry should carry out a census of musical instruments by 10 December. In the districts of Holešovice–Bubny and Libeň,

<sup>35</sup> Gary B. Cohen, *The Politics of Ethnic Survival: Germans in Prague, 1861–1914* (Princeton, NJ: Princeton University Press, 1981), 69.

<sup>36</sup> Archiv hlavního města Prahy [AHMP], MHMP I., Hlavní spisovna [HS], oddělení [odd.] B, 1911–1920, sign. B 22/9–8, Dávka z hudebních nástrojů [DZHN], Josef Šímůnek to Financial Committee, April 21, 1911.

<sup>37</sup> AHMP, MHMP I., Protokoly schůzí sboru obecních starších [PSSOS], inventární číslo [i. č.] 839, Minutes of the budget sitting of the Prague City Assembly, December 14, 1910.

<sup>38</sup> AHMP, MHMP I., HS, odd. B, 1911–1920, sign. B 22/9–8, DZHN, Šímůnek's tax proposal to the City Council, November 8, 1910.

however, the respective municipal offices would make an inventory of the instruments. The Tax Department would then process the data.<sup>39</sup>

The tax initiative became public when the press reported on the 17 November meeting of the Financial Committee. Instead of discussing the instrument tax in their brief reports, newspapers emphasised the Committee's proposal to raise the housing rent tax (*činžovní groš/Zinsgroschen*).<sup>40</sup> Čech, however, wrote that although tenants hardly saw anything positive in the rent increase, the proposed tax on musical instruments might at least lessen the disturbance caused to neighbours by playing music at home.<sup>41</sup> Predictably, the idea of taxing musical instruments inspired ridicule; already on 9 December, the satirical weekly illustrated magazine *Humoristické listy* published an article on the census of instruments. The anonymous writer first described the inventory form and then quoted seven, clearly fictitious, instrument owners' remarks on the returned forms.<sup>42</sup> In the New Year issue, the magazine continued by publishing a cartoon on an imagined Christmas scene after the instrument tax had come into force (see Figure 1).

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<sup>39</sup> Ibid., Šímůnek's memorandum, November 23, 1910.

<sup>40</sup> "Neue städtische Abgaben?," *Prager Tagblatt (Morgen-Ausgabe)*, November 19, 1910, 7. *Činžovní groš/Zinsgroschen* was an indirect tax upon rental income. The landlord, who was obliged to collect the tax on the municipality's behalf, added the tax to the rent and passed it on to the municipality. The mechanism resembles that of present-day value-added tax. See Šouša, "Daně a poplatky," 96–97.

<sup>41</sup> "Překvapení pro nájemníky," *Čech*, November 18, 1910, 5.

<sup>42</sup> "Soupis hudebních nástrojů," *Humoristické listy*, December 9, 1910, 605.



**Figure 1:** When the new tax on musical instruments is in effect. In a Prague family after Christmas: “Sir, you will be fined 20 Kronen for failing to register these instruments for taxation...”<sup>43</sup>

Besides mockery, the census encountered active resistance, with Šímůnek noting that although by mid-December a few respondents had refused to fill in the form, the inventory would be soon completed.<sup>44</sup> Archival documents shed no light on those who refused, but two belated letters of explanation have survived. In the first of these, a primary school teacher, Bedřich Bébr from Vyšehrad, writes that he had mistakenly listed his harmonium as a source of entertainment but in truth he had bought the instrument in order to improve his skills in music education at the teacher training institute and to prepare singing lessons at school.<sup>45</sup> In the second letter, a clerk, Václav Kunart from Nové Město (New Town), explains that he had been omitted from the instrument census and that he had a violin and

<sup>43</sup> Cartoon from *Humoristické listy*, 30 December 1910, 26.

<sup>44</sup> AHMP, MHMP I., HS, odd. B, 1911–1920, sign. B 22/9–8, DZHN, Šímůnek to City Council Presidium, December 14, 1910.

<sup>45</sup> *Ibid.*, Bedřich Bébr to *magistrát*, December 28, 1910.

a zither for home entertainment.<sup>46</sup> This feedback seems to imply that the census did cover all musical instruments.

According to Šímůnek's plan, the Tax Department would prepare a survey, a detailed summary and a consultative paper for the Financial Committee, which would then submit the draft law to a reading by the City Council. Because the survey would entail working outside office hours, Šímůnek applied for an appropriation from the City Council Presidium, which was duly approved by Mayor Groš.<sup>47</sup>

Soon after the news about the tax project, two interested organisations from the music industry appealed to the City Council. The handwritten appeal by Jednota Hudebních Stavů (Union of Musical Professions)<sup>48</sup>, signed by chairman Antonín Heřman and secretary Bohumil Kašpar and dated 12 December, criticised the tax initiative on the grounds that the tax would jeopardise the art of music and the very existence of music teachers and music schools. Furthermore, the initiative would not yield the expected tax revenue; instead, there would be a decrease in revenue from music schools and music teachers. The piano as family entertainment is an aid to education, and usually it paves the way for the future. In conclusion, the Union petitioned for the abandonment of the piano tax; unlike mechanical musical instruments, gramophones, *equipages*, horses, servants and luxurious residences, pianos could not be regarded as luxuries. The petition did not gain wide publicity; only *Dalibor* published a summary of it.<sup>49</sup>

The second petition is remarkably similar to the first. Organisace obchodníků s hracími stroji a gramofony (Organisation of Mechanical Instrument and Gramophone Traders) submitted their handwritten petition, signed by chairman Jindřich Šorm and secretary Augustin Obalil, to Mayor Groš on 15 December. The text begins with a description of how news of the tax on mechanical instruments and gramophones had severely damaged the businesses, almost destroying the Christmas trade, which was supposed to compensate for the loss of the summer months. The tax threatened the traders and the domestic production of mechanical instruments, which was still in its infancy; a hundred jobs were under threat. In addition, the revenue envisaged was misleading because once the tax came into force, most instrument owners would cast their instruments aside and new ones would not be produced. In addition, the tax would affect a wide range of citizens because, unlike the poor, the wealthy could indulge in artistic enjoyment in concerts. In addition to providing pleasure, music has an educational aspect. Therefore, as taxpayers, the Organisation appealed to the City Council to cancel the inventory, which would irritate

<sup>46</sup> Ibid., Václav Kunart to *magistrát*, December 29, 1910.

<sup>47</sup> Ibid., Šímůnek to City Council Presidium, December 14, 1910.

<sup>48</sup> Until 1909, Jednota československých ředitelů kůrů, kapelníků, varhaníků a majitelů hudebních škol (Union of Czech and Slovak choirmasters, conductors, organists and owners of music schools).

<sup>49</sup> AHMP, MHMP I., HS, odd. B, 1911–1920, sign. B 22/9–8, DZHN, Jednota Hudebních Stavů to City Council, December 12, 1910. See also “Obzor sociální,” *Dalibor* 33, no. 11–12 (1910): 88, with references to the middle class.

people unnecessarily and drive customers away. The petitioners hoped that at the next session, the Council would prepare a reassuring statement for the press to partially salvage the Christmas sales.<sup>50</sup>

As a small news item in *Čas* mentioned the formation of the Organisation on 11 December 1910, it seems likely that the group assembled for the purpose of protesting against the tax plan. According to this news item, the board members were chairman Jindřich Šorm, vice chairman Diego Fuchs, secretary Augustin Obalil and treasurer Jan Kettner.<sup>51</sup> They were all in the music business, and the address of the association, Žitná 50, was that of Šorm's gramophone shop. Obalil advertised the products of his gramophone and orchestrion factory, and the 1910 Prague directory lists him as a 'machine fitter' (*strojní zámečnick*) trading in sewing machines and mechanical musical instruments. However, his 'factory' was in reality a workshop rather than a large-scale unit; he seems to have utilised mechanisms by other manufacturers, such as Dienst in Leipzig.<sup>52</sup> Jan Kettner of the firm Kettner a Riedl was a part-owner of a gramophone and phonograph shop, whereas Diego Fuchs, a prominent figure in the Prague mechanical musical instrument and gramophone business, was the owner of První pražská továrna hudebních strojů a orchestrionů Diego Fuchs or, in German, Erste Prager Musikwerke- und Orchestrionfabrik Diego Fuchs (The First Prague Factory of Mechanical Musical Instruments and Orchestrions Diego Fuchs). In 1910, according to a contemporary press source, the head office and main factory of the firm in Prague and branches elsewhere employed 36 office workers and over 120 skilled workers.<sup>53</sup> Archival sources, however, do not yield such high numbers.<sup>54</sup>

To maximise the pressure on the municipal politicians, the Organisation sent a press release to Prague newspapers a few days before submitting the petition to the City Council. Headlined identically, the small news items in *Čas* and *Národní listy* from 11 December are clearly based on the same source. Both texts commence with a description of the inventory of musical instruments and the tax law and end with doubts about the schedule and realisation of the law. The only differences are that *Čas* mentions the Organisation and workers in the field, whereas *Národní listy* encourages readers to buy a musical instrument during the Christmas season.<sup>55</sup> Although the beginnings of the Organisation exhibited remarkable skill in shaping public opinion through the press, the subsequent development of the group seems to have been less successful. In March 1911, *Národní listy* and *Čas* published a call from the Organisation for a province-wide meeting of all traders of mechanical musical instruments and

<sup>50</sup> AHMP, MHMP I., HS, odd. B, 1911–1920, sign. B 22/9–8, DZHN, Organisaace obchodníků s hracími stroji a gramofony to City Council, December 15, 1910.

<sup>51</sup> "Obchodníci a gramofony a jinými hracími nástroji," *Čas*, December 11, 1910, 11.

<sup>52</sup> *Adresář královského hlavního města Prahy*, Oddíl 1: 925–26; Sluka, *Orchestriony*, 89.

<sup>53</sup> "Z galerie podnikavých Čechů," *Pražská lidová revue* 6, no. 1 (1910): 18–19, at 18.

<sup>54</sup> Sluka, *Orchestriony*, 66, 69.

<sup>55</sup> "Daň z hudebních nástrojů," *Čas*, December 11, 1910, 11; "Daň z hudebních nástrojů," *Národní listy* (*ranní vydání*), December 11, 1910, 4.

gramophones. The meeting was held in the Hotel Zlatá husa on Wenceslas Square on 12 March, after which the Organisation faded into the mists of time.<sup>56</sup>

These two appeals claimed that the tax revenues were overestimated and that the tax would severely hamper music businesses. Both texts also argued that the tax would undermine the cultural value of music. However, the Union's perspective was more up-market as it did not consider differences between the classes and the varying economic opportunities for enjoying music. To sum up, the fundamental difference between the two petitions was that while the Union opposed taxing pianos and live music – probably classical – and saw gramophones and mechanical instruments as luxuries, the Organisation defended gramophones, mechanical instruments and mediated music.

### The Tax Law

News of the tax plan quickly found its way into municipal politics outside Prague and even beyond the Bohemian borders. As early as 20 December 1910, deputy Mayor Carl Glassner of Moravská Ostrava sent a letter to the Prague *magistrát*, explaining that Prague was reportedly preparing a music tax. Because the Ostrava Town Council was planning a similar tax, they would like to see the decrees and rules for the Prague tax law. The council was especially interested in the experiences gained on the assessment and levying of the tax. Šímůnek replied by listing the musical instruments which were planned to be taxed and explaining that the survey of the instrument census was still in the making.<sup>57</sup>

The preparation of the legislative proposal for the tax proceeded in early 1911. For example, at the meeting of the Financial Subcommittee in mid-March 1911, two doctors of jurisprudence – councillor Vilém Funk and alderman Karel Pík – amplified the legal text by adding details on the gradation of taxation and the date when the law could come into force. For example, the legal text should differentiate unequivocally between instruments for trade or for luxury.<sup>58</sup> By mid-April, the preparatory work of the Tax Department and the Financial Subcommittee was finally completed. Šímůnek began his survey and summary of the inventory of musical instruments by remarking that the City Council had ordered a census of all grand pianos, upright pianos, harmoniums and the like, gramophones, phonographs, microphones and the like, as well as orchestrions, pianolas and the like and, finally, other musical instruments for entertainment, trade and instruction. The inventoried instruments might be a resident's own or owned by others.<sup>59</sup> Although ostensibly well thought out, for some reason the list of taxable

<sup>56</sup> “Z organisace obchodníků z hracími stroji a gramofonovým zbožím,” *Národní listy (ranní vydání)*, March 10, 1911, 6; “Organisace obchodníků hracími stroji a gramofonovým zbožím,” *Čas*, March 12, 1911, 10.

<sup>57</sup> AHMP, MHMP I., HS, odd. B, 1911–1920, sign. B 22/9–8, DZHN, Glassner to Prague *magistrát*, December 20, 1910; Šímůnek to Moravská Ostrava Town Council, January 4, 1911.

<sup>58</sup> *Ibid.*, Minutes of Financial Subcommittee, March 16, 1911.

<sup>59</sup> *Ibid.*, Šímůnek's report “Přednáška v příčině návrhu zákona na zavedení obecní dávky z hudebních nástrojů,” April 14, 1911.

musical instruments includes microphones, which do not emit sounds, and in the 1910s they were used exclusively in telephones.

The results of the census were as follows: 8,013 pianos, 985 gramophones and phonographs, 120 orchestrions and similar instruments, and 1,142 other instruments. The instruments totalled 10,260, of which 6,499 were for purposes of entertainment, 315 for trade and 3,446 for instruction. In the category of other instruments, 527 were for instruction, and thus 615 were for purposes of entertainment or trade. According to the summary, the municipal tax of 10 Kronen per year for these musical instruments for entertainment and trade would yield 61,990 Kronen. Musical instruments for instruction (whether for own studies or teaching others) with the annual municipal tax of 4 Kronen would yield 11,676 Kronen. The total amount would be 73,666 Kronen minus the estimated collecting and enforcement costs of 5,500 Kronen.

In the rules for collecting the municipal tax, the Tax Department formulated the grounds for introducing the tax on musical instruments as follows:

1. to prevent or limit the disturbance, which musical instruments may cause to neighbouring occupants in a house
2. the municipal revenues will increase through the tax as a luxury duty; anyone who pays several hundred Kronen for a listed musical instrument can certainly afford the tax, thus contributing to the increasing municipal expenditure
3. by means of the tax, the municipality would have compensation for the free-of-charge levying of the provincial general music tax on musical events and dancing.<sup>60</sup>

The first point seems to imply that because of the tax, some piano players were expected to dispose of their instruments, which would reduce disturbing noise, while the second one implies that the tax would not affect wealthy home pianists. Strictly speaking, the third point did not hold good because the municipal poor relief received a percentage of the fines for public musical entertainment and social dancing tax evasion.

The legal text from mid-April 1911 was more precise than the earlier drafts. The annual municipal tax of 10 Kronen concerned those who possessed or used a musical instrument such as a grand or upright piano, harmonium and the like, phonograph or gramophone and orchestrion, pianola or other mechanical musical instrument in their private residences or business premises for entertainment or trade. Those who used an instrument for instruction or studies were required to pay at least 4 Kronen per year, and those who performed music in the street on any musical instrument, paid an annual tax of 2 Kronen. Lastly, retailers of musical instruments who performed music in their shops were obliged to pay 10

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<sup>60</sup> Ibid., “Pravidla o vybírání obecní dávky z hudebních nástrojů,” April 14, 1911.

Kronen per year. This category seems to have included not only shops selling musical instruments but also gramophone and phonograph shops. As for exceptions, registered teachers who were supporting themselves or those who were impoverished were exempt from the tax. After a preliminary examination, the City Council would decide on exemptions from the tax or on partial reductions.<sup>61</sup>

The musical instrument tax would be prescribed and collected in such a way that the *magistrát* would make an inventory of musical instruments by delivering enquiry forms to individual houses for completion each December to estimate the tax to be levied the following year and, finally, by collecting the correctly completed statements. The owner or caretaker of the house was responsible for the accuracy of the forms and their correct return. Each owner of a musical instrument was required to pay the tax for each year in advance at the local tax office in January. Delay or failure in payment was subject to penalties. For instance, if a taxpayer failed to declare a musical instrument, the amount due would be doubled, and the owner or the caretaker of the house was liable for this fine. The collected tax revenue and the fines were assigned to the municipal poor relief fund.<sup>62</sup>

The preamble to the tax law contains a conspicuous detail. As Jiří Šouša observes, foreign models had a significant influence on local taxes in Habsburg Bohemia.<sup>63</sup> For unknown reasons, however, those who drafted the Prague tax law on musical instruments made no reference to similar taxes elsewhere, whereas with regard to the simultaneously drafted municipal entertainment tax law they did. In the preamble to the latter, the Tax Department mentions Lwów, Cracow (now in Poland) and Czernowitz (now Chernivtsi in Ukraine), Cologne and Nuremberg as models.<sup>64</sup>

Given that the tax initiative was still proceeding according to Šímůnek's schedule in April 1911, time passed quickly, and the legal text merged into municipal bureaucracy. Thus, when Mayor Gustav Fiedler of Moravská Ostrava sent an inquiry on 15 September 1911, asking how the introduction of the tax plan was proceeding, Šímůnek could only reply that no decision had been taken.<sup>65</sup> Only in mid-December 1911 did the Financial Committee decide to request the enactment of the tax law<sup>66</sup>, and in March and April 1912 the Financial Subcommittee amended several passages of the text.<sup>67</sup> Finally, on 10 May 1912, the City Council discussed the submission of several draft laws on new municipal taxes, including those on musical instruments, entertainment and the totalisator, to the Provincial Executive

<sup>61</sup> Ibid.

<sup>62</sup> Ibid.

<sup>63</sup> Šouša, "Daně a poplatky," 117.

<sup>64</sup> "Návrh na zavedení dávký ze zábav," *Věstník obecní královského hlavního města Prahy* 20, no. 2 (1913): 22–24, at 22–23; "Nové dávký obecní v Praze," *Národní listy* (2. večerní vydání), January 9, 1913, 2.

<sup>65</sup> AHMP, MHMP I., HS, odd. B, 1911–1920, sign. B 22/9–8, DZHN, Fiedler to Prague *magistrát*, September 15, 1911; Šímůnek to Moravská Ostrava Town Council, October 7, 1911.

<sup>66</sup> Ibid., Minutes of the Financial Subcommittee, March 16, 1911; Financial Committee to City Council, December 14, 1911.

<sup>67</sup> Ibid., Drafts and amendments for the legal text, Financial Subcommittee, March 23, and April 24, 1912.

Council.<sup>68</sup> The next step Mayor Groš had to take was to convince the Prague City Assembly to back the tax projects which would materialise before early 1913.

### Appeals against the Tax

A few days before the decisive session of the City Assembly on 13 January 1913, the Prague press published the City Council's plans for the municipal taxes on musical instruments, entertainment and events, and the totalisator and horse racing bookmakers, without commenting on them in any way.<sup>69</sup> Except for the list of exemptions, the final legal text for the tax on musical instruments was identical to the earlier final draft; besides professional music teachers and the impoverished, retailers and people paying municipal entertainment and event tax on their musical instruments were exempted from the tax.<sup>70</sup> As in the initiation stage of the musical instrument tax, various interested organisations became active fairly quickly, resulting in three appeals. Couched in terms of the tax culture model, the interaction within the taxpayer group of enterprises reached its peak, as did the group's pressure on municipal officials and especially politicians.

On the day of the session, a deputation of workers from Diego Fuchs's factory, with a few members of the Social Democratic Party, handed an appeal to Otakar Pavlánský of the Prague City Economic Department. The appeal stated that the factory had been suffering from a cut in production for eleven weeks; the draft law on taxing musical instruments should be rejected.<sup>71</sup> The factory was indeed facing severe financial difficulties, and in June it went into liquidation. Fuchs's gramophone and record business survived the collapse, however.<sup>72</sup>

Later that day, the representatives of eleven Prague gramophone and record wholesale and retail companies submitted an appeal against the tax to the City Assembly. The role of Diego Fuchs must have been prominent here because he was the owner of three participating enterprises, namely the mechanical musical instrument and orchestrion factory and the gramophone, record and electrical accessory shops Neuern-Gramofony and Novitas. The petition begins by emphasising that the tax would harm not only the businesses of the undersigned but also many other entrepreneurs in Prague. Therefore, ways of

<sup>68</sup> AHMP, MHMP I., Protokoly sborů městské správy, i. č. 381, Minutes of the City Council, May 10, 1912.

<sup>69</sup> "Nové dávky obecní v Praze," *Národní listy (večerní vydání)*, January 9, 1913, 2; "Die neuen städtischen Steuern," *Prager Tagblatt (Abend-Ausgabe)*, January 9, 1913, 2; "Nové obecní dávky pražské," *Čech*, January 10, 1913, 3; "Nové dávky v Praze," *Národní listy (ranní vydání)*, January 10, 1913, 2.

<sup>70</sup> AHMP, MHMP I., PSSOS, i. č. 846, Mayor Groš to the City Assembly, January 8, 1913.

<sup>71</sup> AHMP, MHMP I.: HS, odd. B, 1911–1920, sign. B 22/9–8, DZHN, anonymous note (*připomínka*) to the Economic Department, January 13, 1913. The note on the appeal, rather than the document itself, is filed in the papers of the instrument tax project.

<sup>72</sup> Sluka, *Orchestriony*, 72.

solving the problem of disturbance from music other than imposing a tax on musical instruments should be explored.<sup>73</sup>

The principal points of the text are as follows. It is partly thanks to talking machines that the working class of Prague rarely behaves in an immoral fashion. Many a poor family has bought a gramophone or phonograph for 8 to 30 Kronen on hire purchase, and on Saturdays, when the father receives his salary, he restrains his desire for a glass of beer and buys a new gramophone record instead, giving pleasure to the entire family. However, if the tax were to be introduced, most families would give up their gramophones rather than pay the tax. The extra expense could easily result in a situation where Hellers, previously saved for new recordings, would now be spent in restaurants and inns. Consequently, workingmen returning home at night would cause far more noise than a few gramophones, which the police could easily monitor. Because of all this, the Assembly should not pass the bill on the tax.<sup>74</sup>

The third appeal was by eighteen Prague music publishers, music retailers, instrument makers and piano wholesalers and renters, including two women, namely Marie Benešová-Machainová, owner of a piano workshop and a keyboard instrument shop, and the piano shop owner Ida Heitzmannová. The nineteenth appellant was the Association of Musical Instrument Makers. The participants were those, as we might expect, apart from the master violin maker and dealer in stringed instruments Bohuslav Lantner, whose name is somewhat incongruous in this context as the published legal text made no mention of stringed instruments. That said, the petition by Jednota Hudebních Stavů below incorporates the notion of taxing violins.

The appeal begins with a caution: If the Assembly were to pass the bill, it would also destroy the high-quality piano industry in Bohemia. The text states that, according to the statistics of the Prague Chamber of Commerce, fewer pianos were built by fewer people at this time than in 1903 and that the decline of the business line in Bohemia was due to German high finance, subsidies from the state, provinces and cities. Thus, considerable tax relief offset the more expensive labour costs and the high customs duty, thereby making exporting German pianos to Austria a lucrative business.<sup>75</sup>

The text proceeds as follows:

If the heads of music-loving middle-class families, such as poor officials or teachers, want to give themselves or their children the opportunity to learn the piano without buying an instrument, they can lease one for a

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<sup>73</sup> AHMP, MHMP I.: HS, odd. B, 1911–1920, sign. B 22/9–8, DZHN, Appeal of eleven representatives of the Prague gramophone business to the City Assembly, January 13, 1913.

<sup>74</sup> Ibid. The undersigned businesses, in addition to Společenstvo hotovitelů hudebních nástrojů v Praze (The Prague Association of Musical Instrument Makers), are Simon Adler, Oskar Reiss, Karel Jarušek a spol., Jaroslav Němeček, Diego Fuchs, Neuern-Gramofony, Novitas, Josef Vrba a spol., Otto Fischl, Bratři Schámalové (Brothers Karel and Václav Schamal) and Antonín Vlas a spol.

<sup>75</sup> Ibid., Appeal of eighteen music publishers, music retailers, and instrument makers and retailers in Prague to the City Assembly, January 13, 1913.

monthly payment of 8 Kronen. Statistics reveal correctly that there are over 9,000 pianos in Prague, but, in fact, 6,000 of them are leased. We can estimate with certainty that 80 per cent of the pianos will return to the renters because of the additional tax of 10 Kronen. The Bohemian people, who are still known all over the world as talented music lovers, will be forgotten in a decade because music education will be impossible in such circumstances. We wonder how many piano retailers and renters will have to close their businesses as a result. What you gain in musical instrument taxes on the one hand, you lose in business taxes on the other.

Lastly, the signatories hoped that the last-minute appeal would cause the Assembly to reject the tax in favour of the development of trade and industry and the opportunity for training gifted potential musicians.<sup>76</sup>

Granted that the two latter appeals were separate and submitted separately to Mayor Groš, everything suggests that they constituted a carefully planned manoeuvre. Two names, Diego Fuchs and Karel Schamal, appear in both appeals because their respective firms were involved in the gramophone as well as in the musical instrument business. One may speculate as to whether they could have acted as bridge-builders between the two (usually rival) camps.

Two features point to the common origins of the appeals. Firstly, the texts seem to have been written on the same typewriter using paper sheets from the same batch. Secondly and more importantly, the two texts contain identical passages, and their schemes and high-flown stated principles are similar. The appeals avoid any conflict between live and mediated music, highbrow art and lowbrow entertainment and different social classes. Consequently, it was argued, the gramophone suits the working class while the piano is the instrument of the middle class, and they both disseminate music, the strength and essence of the Czech nation. Apart from the national cause, the signatories had concerns about job loss and, of course, their own enterprises. Both appeals ended up, unsurprisingly, in the papers of the Economic Department.

It is noteworthy that the appeals exaggerate the class distinction between the piano and the gramophone. Contrary to the overstated claim, some working-class families certainly had a leased piano at home, and, even more crucially, the gramophone was not exclusively for the working class; luxury gramophones and expensive discs were actually aimed at the middle and upper classes. Sensing a new market, the Gramophone Company was the first to release high-priced, successful recordings by opera

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<sup>76</sup> Ibid. The undersigning businesses are Karel J. Barvitijs, Marie Benešová-Machainová, Josef Brož, Jarosláv Dvořák, Diego Fuchs, J. Hoffmanna Vdova, Ida Heitzmannová, Bohuslav Lantner, Vincenc Micko, Bratři Schámalové, Ludvík Schnabel, Karel Stárek, Mojmír Urbánek, František A. Urbánek, Emil Wetzler and Josef Wolf. Two more signatures are illegible.

celebrities such as Enrico Caruso, Nellie Melba and Adelina Patti.<sup>77</sup> In Prague in 1906, the price of an Adelina Patti single-sided record was as high as 23 Kronen, while the gramophone model Monarch de Luxe 15b cost the impressive sum of 400 Kronen.<sup>78</sup>

There was yet another petition by the professionals of the classical music business, completely independent from the others. What one can gather from the column in *Hudební revue* by Bohumil Kašpar, the secretary of Jednota Hudebních Stavů, the Union also submitted their anti-tax appeal to Mayor Groš and the City Assembly before the session. The document is untraceable in the archive, but Kašpar reproduced the text in detail. Firstly, the Union points out the inequity of the intended tax and its deleterious effects on professional musicians and music. Prague, the cultural centre of the Czech nation, is primarily a musical centre; no knowledgeable person would even for a second regard a musical instrument as a luxury. Therefore, not only music teachers, but also professional musicians (choirmasters, organists, authorised conductors and composers) and all music students should be exempt from the tax without being required a *testimonium paupertatis*. Luxury pianos, gramophones, orchestrions and similar instruments would continue to be taxable.<sup>79</sup>

Secondly, the Union states that levying 10 Kronen for any instrument would be unjust. Even if regarded as luxury items, a tax percentage based on the price of the instrument would be more profitable for the municipality. Music students in Prague may have a piano worth 100–600 Kronen or a violin worth 50–100 Kronen, or maybe an instrument leased on a monthly basis. Therefore, their instruments are certainly not luxury items.<sup>80</sup>

These remarks sound familiar; as seen above, the Austrian and German press often justified the critical views on a similar tax on the very same grounds two decades earlier, which must have been purely coincidental. Contrasting highbrow and mediated music, the appeal closely resembles the one submitted by the Union to the City Council in December 1910. Incidentally, the appeal fails to mention the relative high proportion of women members teaching the piano which might be because the board of the Union comprised exclusively of men.<sup>81</sup>

### **The Open Meeting of the City Assembly and its Repercussions**

The delegations with their appeals had already disrupted the straightforward plans of the City Council to have the tax laws passed in the City Assembly, but more problems were in store. News reports in the

<sup>77</sup> Peter Martland, *Recording History: The British Record Industry, 1888–1931* (Lanham, MD: Scarecrow Press, 2012), 184–86.

<sup>78</sup> Advertisement of Adelina Patti records, *Národní listy (ranní vydání)*, March 1, 1906, 8; Advertisement of Bratři Schámalové, *Národní listy (ranní vydání)*, December 2, 1906, 16.

<sup>79</sup> Bohumil Kašpar, “Hlídka sociální,” *Hudební revue* 6, no. 5 (1913): 288–89

<sup>80</sup> Ibid.

<sup>81</sup> “Hlídka sociální,” *Dalibor* 32, no. 41 (1910): 311.

Prague press certainly contributed to the following unexpected turn of events before the session, though none of this was recorded in the minutes. Fortunately, the press reported on the episode. Well before the expected opening, the session attracted a large audience to the public gallery and boxes of the Old City Hall. Unexpectedly, Měšťanské společenstvo hostinských a výčepníků v Praze (The Prague Association of Innkeepers and Licensed Victuallers) submitted a last-minute remonstrance against the planned taxes. The protest text includes precise calculations of how drastically the new taxes would raise the entrepreneurs' already relatively high costs for arranging musical events or social dancing, thus driving the businesses into straitened circumstances. Discussing the protest and considering the turmoil of the audience present in the hall, the groups and factions of the Assembly decided to remove the instrument tax from the agenda. The session began an hour late at 5:00 p.m., and a large group of anxious innkeepers in the gallery disrupted the reading of the entertainment tax law with heckling.<sup>82</sup>

With the agenda item about tax on musical instruments deleted, the agenda consisted of the standard order of business and the proposed taxes on the totalisator, bookmakers, entertainment and various events. In the debate, some assembly members opposed taxes on certain events, such as those promoting workers' temperance. Others expressed their doubts about the possibility of passing the tax laws because of the persistent political impasse in the Diet; the City Council was called upon to alternative means of increasing the municipal revenues. During the session, the number of assembly members diminished gradually until Mayor Groš closed the proceedings at 7:37 p.m. because those present no longer constituted a quorum.<sup>83</sup> As a result, the Assembly was unable to decide on the taxes, and the draft laws were returned to the City Council. Not surprisingly, *Čas*, in its leading article, criticised the prolonged inefficiency of the Assembly and the failure of its members to take their position as city fathers seriously.<sup>84</sup>

Before and after the meeting of the City Assembly on 13 January, the press published columns, commentaries and cartoons on, among other things, taxing the piano and entertainments, various members of the City Assembly, and the huge building and running costs of the new Municipal House (Obecní dům, 1905–1911).<sup>85</sup> In addition, none of the writers and caricaturists supported the planned taxes but, instead, offered absurd fantasies on the endless possibilities of introducing new levies.<sup>86</sup>

<sup>82</sup> "První schůze pražského sboru obecních starších," *Čas*, January 14, 1913, 1; "Sbor obecních starších král. hl. města Prahy," *Národní listy (ranní vydání)*, January 14, 1913, 2.

<sup>83</sup> AHMP, MHMP I., PSSOS, i. č. 846, Minutes of the Prague City Assembly, January 13, 1913.

<sup>84</sup> "První schůze," *Čas*, January 14, 1913, 1.

<sup>85</sup> "Das besteuerte Vergnügen," *Prager Tagblatt (Morgen-Ausgabe)*, January 10, 1913, 1; "Das besteuerte Klavier," *Prager Tagblatt (Morgen-Ausgabe)*, January 12, 1913, 3; Trojanus, "Feuilleton: Nové dávky," *Čech*, January 12, 1913, 17; "Prager Wochenrevue: Man 'rin in det Verjnüchen!," *Montags-Revue aus Böhmen*, January 13, 1913, 2–3; "Prager Wochenrevue: Březnovsky als Erzieher – Der bestrafte Junggeselle," *Montags-Revue aus Böhmen*, January 20, 1913, 2–3; "Kleine Chronik: Repräsentationhaus und kein Ende," *Montags-Revue aus Böhmen*, January 20, 1913, 6.

<sup>86</sup> Cartoon, *Humoristické listy*, January 24, 1913, 74; "Pražští hostinští a kavárnici...," *Humoristické listy*, January 24, 1913, 80; Dr. B. Prusík, "K daň spásy," *Humoristické listy*, February 7, 1913, 100; Cartoon, *Humoristické listy*, February 7, 1913, 106.

One more statement by an interest group was issued as late as on 19 January at the general meeting of the Catholic Provincial Society *Vzájemnost* (Mutuality) for the economic and social betterment of the middle class in Bohemia. The society discussed the tax on musical instruments and the appeals against it. *Vzájemnost* decided to oppose the ‘unfair and dangerous tax’ because it would hit music-loving middle-class families, who saved money by making music at home, and damage the business of musical instrument dealers.<sup>87</sup>

The appeals and protests had further consequences. In early February, Jan Cízler, an alderman and a member of the Economic Committee, submitted a list of proposed amendments to the musical instrument tax to the Financial Commission. Firstly, the pianos used by virtuosi for practising in their permanent residences, as well as those of composers and those in conservatory student residences, should be exempted from the tax. Secondly, the loss in revenue due to these exemptions should be compensated by increasing the tax on all mechanical musical instruments, in particular those which, by their very nature, disrupt the neighbourhood, such as gramophones, and those which corrupt public taste, such as orchestrions and other musical machines in inns. Cízler recommended the increase as a preventative measure against the adverse impact of these instruments on the musical endeavours of the artists and the general public.<sup>88</sup>

Favouring the performing virtuosi, composers and education of art music over the disturbing and ‘corrupting’ mediated music, Cízler’s suggestions promoted exclusively high culture. When mentioning disruptive instruments, Cízler, like all other participants of the tax dispute, failed to refer to the tightened regulations of July 1912 by the Ministry of the Interior in Vienna on maintaining night-time peace, making specific mention of playing musical instruments and gramophones in inns and private homes.<sup>89</sup> The Economic Department added to the document numbers of the appeals by Fuchs’s workers, gramophone and record salesmen and musical instrument retailers and instrument makers to Cízler’s amendment paper and forwarded it to the Financial Committee. The Financial Committee may have discussed them, but the minutes are not available, and the Committee made no new proposals on the tax to the City Council.

In all events, the motivation of the Council in issues involving the Bohemian Diet was low because, owing to the long-term political disputes between the German and Czech parties, the Diet had ceased to sit. In the wake of the deadlock, Emperor Franz Joseph dissolved the Diet and the Provincial Executive Council in July 1913 and placed the administration in the hands of an extraordinary

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<sup>87</sup> “Zprávy spolkové,” *Čech*, January 21, 1913, 12.

<sup>88</sup> AHMP, MHMP I., HS, odd. B, 1911–1920, sign. B 22/9–8, DZHN, Cízler to Economic Department, February 5, 1913.

<sup>89</sup> “Verschärfte Vorschriften über Einhaltung der nächtlichen Ruhe,” *Prager Tagblatt (Abend-Ausgabe)*, July 24, 1912, 2; “Na ochranu nočního klidu,” *Čech*, July 25, 1912, 4.

administrative committee responsible to Vienna.<sup>90</sup> This so-called *Annapatente* dashed, once and for all, the hopes of enacting new municipal tax laws. Indeed, judging from the surviving archival sources, Cizler's proposed amendments became the swansong of the tax project. Cizler's paper has an anonymous addition from 13 October 1913 stating that, given the prevailing conditions, the tax law is not implementable, and the documents will be archived after 1 February 1914.<sup>91</sup> The very last document in the archival file on the instrument tax is from early January 1917, noting that *Prager Tagblatt* wrote about the possibility of introducing a piano tax in Vienna.<sup>92</sup>

It was not only the Prague City Council that was interested in taxing entertainment. In spring 1913, the Working Committee of the Permanent Financial Committee of the Bohemian Diet discussed the reform of the provincial music tax and the introduction of a provincial entertainment tax.<sup>93</sup> Had the Diet been operational, a provincial entertainment tax would have been in force already before the Great War, but the exceptional conditions of wartime enabled the introduction of a provincial entertainment tax only on 1 January 1916.<sup>94</sup>

## Conclusion

As discussed, a trend towards the regulation of domestic music had commenced in continental Western Europe in the decades preceding the Great War. In this development, luxury taxes on pianos were the most common solution to broadening the tax base regarding the private consumption of music at home, while taxing gramophones or restricting their use was apparently less common and successful.

Of all the European tax projects on musical instruments, the initiative in Prague one was the most ambitious and comprehensive. The plan for this taxation followed the preferences of the middle- and upper-class men who prepared it, and therefore the tax favoured live high-brow music over mediated popular music and formal concert settings over domestic, restaurant and street music. The piano constituted the central dilemma of the plan because it was simultaneously the domestic instrument of middle-class women and children, the embodiment of bourgeois domestic music-making and also the

<sup>90</sup> Gary B. Cohen, "Our Laws, Our Taxes, and Our Administration: Citizenship in Imperial Austria," in *Shatterzone of Empires: Coexistence and Violence in the German, Habsburg, Russian, and Ottoman Borderlands*, ed. Omer Bartov and Eric D. Weitz (Bloomington: Indiana University Press, 2013), 103–21, at 111.

<sup>91</sup> AHMP, MHMP I., HS, odd. B, 1911–1920, sign. B 22/9–8, DZHN, Comment on Cizler's propositions, October 13, 1913.

<sup>92</sup> Ibid., Economic Department, "Připomínka," January 2, 1917. See "Eine Klaviersteuer in Wien?," *Prager Tagblatt (Morgen-Ausgabe)*, January 2, 1917, 6.

<sup>93</sup> "Die Finanzen Böhmens," *Prager Tagblatt (Morgen-Ausgabe)*, March 14, 1913, 1–2, at 2; "Die neuen Landessteuerprojekte," *Prager Tagblatt (Morgen-Ausgabe)*, April 26, 1913, 8–9, at 9; "Die Antwort der Finanzkommission an die Schulkommission," *Prager Tagblatt (Morgen-Ausgabe)*, May 1, 1913, 3.

<sup>94</sup> "Kaiserliches Patent vom 29. Dezember 1915, betreffend einige dringende Maßnahmen in Angelegenheiten des Landeshaushaltes, sowie des Haushaltes der Bezirke und Gemeinden Böhmens," *Landes-Gesetzblatt für das Königreich Böhmen 1915* (Prague: Statthaltereibuchdruckerei, 1916), 155.

principal instrument of art music. Therefore, the idea of taxing the piano either as a luxury item or a source of disruptive noise proved problematic – albeit well-to-do families and unmarried people could afford the tax and keep their instruments.

The tax project was doomed in for several reasons. Firstly, the schedule of planning and introduction of the tax law was unrealistic in principle, and the background work was inadequate, as it did not reckon with leased pianos and gramophones paid for by instalments. Secondly, with its myriad details and exceptions, the tax law appeared convoluted and even arbitrary. Thirdly, the scheme of the tax was not lucid: the combination of a luxury tax (pianos in private homes), a preventive tax against noise (musical instruments and gramophones in private homes and in the street) and an entertainment tax (pianos, orchestrions and gramophones in restaurants and inns) was disjointed and therefore difficult to justify.

The representatives of the music and restaurant businesses prepared subtle and well-thought-out appeals with precise figures and estimates of the economic repercussions of the taxes. No less importantly, interested parties from the music business based their views on national interests and cultural values. At least two interest groups worked in tandem in the tax game; they made skilful use of publicity, and this caused the public opinion to oppose the tax plans. As a result, the City Assembly faced considerable pressure from the taxpayers. Moreover, the attempt to simultaneously introduce the instrument tax and the surreptitiously prepared comprehensive entertainment tax gave an impression of avarice that the taxpayers would not tolerate. The city fathers found themselves at an impasse, but the deadlocked Diet offered a reasonable excuse to abandon the tax projects without losing face with the electorate. To sum up, the municipal politicians and the tax officials lost this round of the tax game.

The municipal politicians had good reason to fear the reactions of those citizens entitled to vote, but those who were voteless – women and underaged persons, including music students, piano teachers and gramophone users – had no voice in the tax debate. Since women were still granted a limited choice of instruments, the taxation of pianos would have caused their double marginalisation. Furthermore, while the delegation of the Social Democratic Party members and labourers from the Fuchs factory appealed for jobs, the party's press ignored the tax controversy completely. The other outsider groups in the debate have not appeared in this text until now. That is to say, the otherwise frequently occurring topics of street music and the unbearable noise of barrel organs attracted minimal attention in the tax debate, even though the law would have resulted in a tax on musical performances in the street. Male and female buskers, as always, remained marginalised in matters concerning themselves, whereas the activists of the anti-busking campaign failed to seize the opportunity to promote their own objectives in a situation focusing on the effects of the tax on the music business and on domestic music-making and listening.