

## SUPPLEMENTARY MATERIAL

### DEMOCRATIZATION, DE FACTO POWER, AND TAXATION Evidence from Military Occupation during Reconstruction

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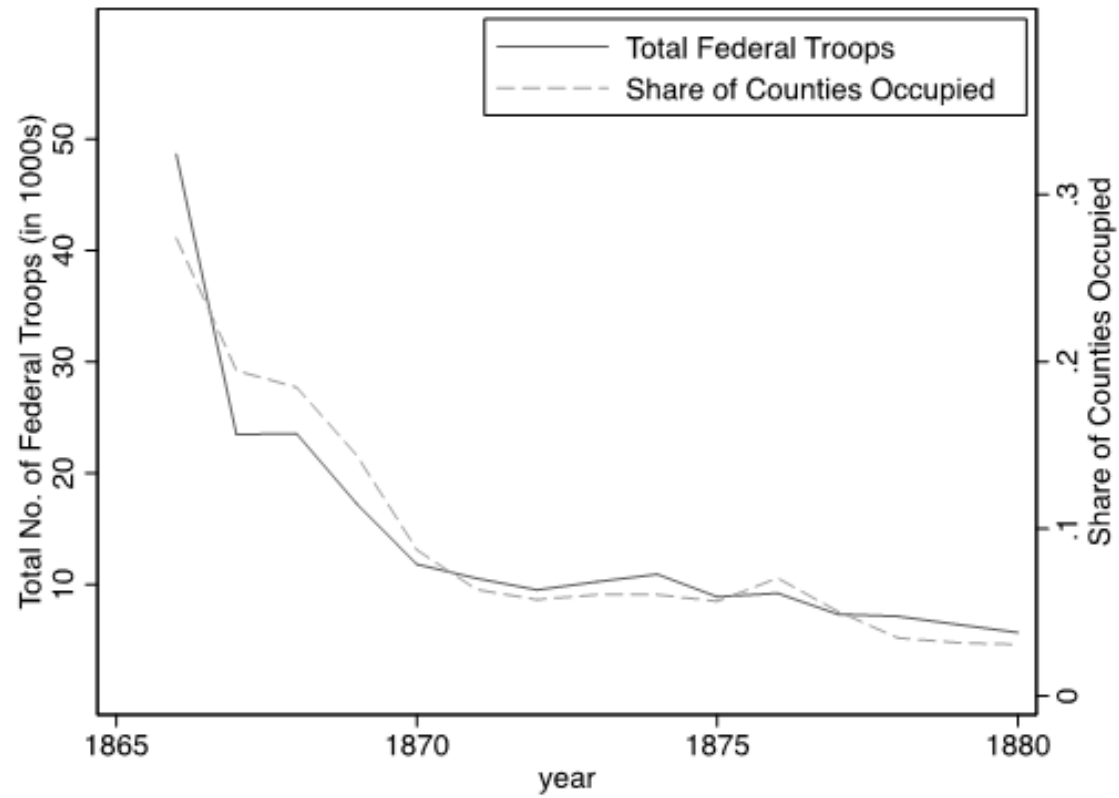
DEMOCRATIZATION, DE FACTO POWER, AND TAXATION: EVIDENCE FROM MILITARY  
OCCUPATION RECONSTRUCTION  
Mario L. Chacón and Jeffrey Jensen (2019)

ONLINE APPENDIX

Contents

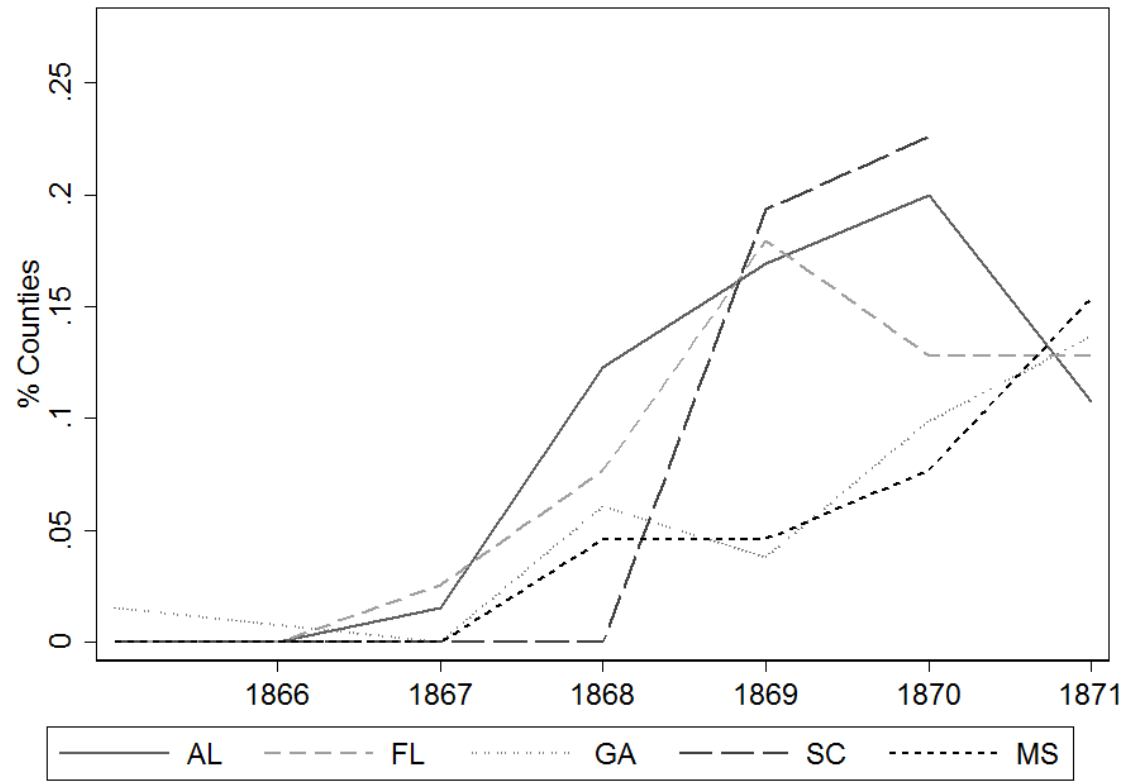
Figure OA1. Total Troops and Share of Counties Occupied, Reconstruction States .....	2
Figure OA2. Political Murders, 1866-1871 .....	3
Figure OA3. Example Fiscal Data Arkansas c.1860 .....	4
Table OA1. Main Political Events 1863-1890 .....	5
Table OA2. Robustness Test. Common Support Samples .....	6
Table OA3. Robustness Tests. Additional Controls .....	7
Table OA4. Robustness Tests. Sharecropping Acres .....	8
Table OA5. Robustness Tests. Non-Occupied Neighbors Sample.....	9
Table OA6. Robustness Tests. Weighted Specifications .....	10
Table OA7. Robustness Tests. Sample with Urban Counties .....	11
Table OA8. Robustness Tests. Per-white Tax Revenues .....	12
Table OA9. Robustness Tests. Per-1860 Voter Tax Revenues .....	13
Table OA10. Robustness Tests. Political Violence, 1866-1871.....	14

Figure OA1. Total Troops and Share of Counties Occupied, Reconstruction States



*Notes:* Authors' calculations based on Downs and Nesbit (2015). Eleven former Confederate states: AL, AR, FL, GA, LA, MS, NC, SC, TN, TX and VA.

Figure OA2. Political Murders, 1866-1871



*Notes:* Authors' coding from the *Report of the Joint Select Committee to Inquire into the Condition of Affairs in the Late Insurrectionary States* (United States Congress, Joint Select Committee on the Condition of Affairs in the Late Insurrectionary States, 1872).

Biennial Report of the Auditor of Public Accounts of the State of Arkansas, 1858

STATEMENT—From the Printed Reports of the Auditor, &c.—CONCLUDED.

No.	COUNTIES.	No. of horses and mares over 2 years old.	Value of horses and mares.	No. of mares over 2 years old.	Value of mules.	No. of jacks and jennies.	Value of jacks and jennies.	No. of cattle over 2 years old.	Value of cattle.	Value of goods, wares and merchandize of all merchants, druggists, traders, etc.	Money loaned at interest beyond amount on which interest is paid.	Capital in steamboats, ferries and toll-bridges.	Value of gold watches and jewelry of every kind.	Capital invested in manufactures.	Total value of taxable property.	Total amount state tax.	No.
1	Arkansas.....	990	\$ 92845	1112	\$112100	21	\$ 2040	7288	\$ 74875	\$ 49600	\$ 410	\$....	\$ 6080	\$....	\$ 5350685	\$ 9109 39	1
2	Ashley.....	1238	115364	933	100586	10	565	5635	67739	109725	56914	55	10515	....	4218329	7069 40	2
3	Bradley.....	1289	112715	563	55492	12	1750	6198	66376	7421	34069	1150	7456	....	3011689	5026 59	3
4	Benton.....	2272	159445	297	32100	23	4235	5210	67232	23811	34173	....	2536	....	1471812	2453 01	4
5	Conway.....	1410	101762	266	23450	14	2575	4718	60072	49636	10234	175	2765	....	1046995	2345 06	5
6	Carroll.....	2417	183009	154	13020	102	6365	7204	99327	15954	25067	....	1521	....	1075686	1792 80	6
7	Calhoun.....	561	47127	244	24695	4	600	11400	27736	42419	14031	....	1300	....	1078526	1795 74	7
8	Columbia.....																8
9	Crawford.....	1853	12881	367	27790	66	8335	3068	46743	1000	16167	29945	6090	....	1366875	2475 15	9
10	Clark.....	1216	101477	427	45780	17	2980	3085	52860	89185	39319	7284	5099	....	2604344	4340 48	10
11	Crittenden.....	844	66619	491	55850	11	1280	4753	49572	6700	9300	5000	5853	....	4718541	7877 45	11
12	Chicot.....																12
13	Craighead.....	610	45092	116	9866	12	1200	2423	31347	195	2405	....	306	....	502440	846 46	13
14	Dallas.....	1097	100323	730	74963	2	550	3879	46127	....	162720	1050	9489	....	3423719	4302 13	14
15	Drew.....	1135	98660	659	54900	30	3580	4127	51420	1260	19820	600	4520	509	3560287	6636 25	15
16	Desha.....	850	58829	1157	114595	3	700	3787	38170	72574	....	....	7385	....	4852887	7809 10	16
17	Fulton.....	766	57676	61	4230	18	1700	2754	36154	19608	595	....	380	....	635573	2215 17	17
18	Franklin.....	2875	96710	308	23495	37	4340	2555	53561	9645	28344	1075	2920	....	1322564	2223 35	18
19	Greene.....	975	7028	115	10855	14	1495	4174	57764	10743	6196	....	1659	....	869192	1659 99	19
20	Hempstead.....	1956	153695	1158	96040	30	3325	7382	61956	178076	44390	480	16085	1486	4237123	7306 81	20
21	Hot Spring.....	1021	84515	316	21520	4	685	3490	42970	15275	8298	1049	2190	....	928623	1571 00	21

Table OA1. Main Political Events 1863-1890

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January 1, 1863	President Lincoln issues Emancipation Proclamation, which changes the legal status of slaves in the Confederacy
January 25, 1865	House of Representatives passes the Thirteenth Amendment abolishing slavery in the US
April 9, 1865	Robert E. Lee surrenders the Army of Northern Virginia (effectively ending the Civil War)
May 25, 1865	"Presidential Reconstruction" - President Johnson issues Amnesty Proclamation pardoning white Southerners. Restores private property to pre-war owners (preempting land reform)
December 1865	Southern states enact black codes restricting civil rights of African Americans
Early 1866	The Ku Klux Klan, and other white supremacist groups, form across the South
Summer 1866	Scores of African Americans killed in deadly riots across Southern cities, such as Memphis and New Orleans
July 9, 1866	Congress adopts the Fourteenth Amendment (certified July 1868)
March 2, 1867	Congress passes the Military Reconstruction Act (followed by 3 more), placing ten Southern states into military districts and requiring the military to register black voters and enforce their political rights.
Winter 1867-1868	State "Reconstruction Conventions," as mandated by Congress, are held in all occupied states.
November 3, 1868	Republican Ulysses S. Grant elected president ensuring presidential support for "Radical" Reconstruction
February 26, 1869	Congress passes the Fifteenth Amendment prohibiting racial discrimination for voting (certified March 1870)
December 1869	Due to widespread violence against Republicans, Georgia is returned to military rule
May 25, 1870	Congress passes the Enforcement Act ( <i>aka</i> the Ku Klux Klan Act) empowering President to use the military and the judiciary to enforce black rights in the South. Two subsequent enforcement acts are passed in 1870 and 1871
December 1871	First "Redeemer" government (Democratic control of governorship and state legislature) takes power in Georgia
February 1872	Congress details violence against African Americans in its <i>Report of the Joint Select Committee to Inquire into the Condition of Affairs in the Late Insurrectionary States</i>
1873 - 1874	"Redeemer" governments take power in Texas (1873), Virginia (1873), Alabama (1874) and Arkansas (1874)
November 1874	Following the Panic of 1873, Democrats win the House of Representatives for first time since before the Civil War; ends any further Congressional support for Reconstruction
1875 - 1876	"Redeemer" governments take power in remaining Southern states
March 1877	As part of the "Compromise of 1877", Republican Hayes becomes president, promising to remove remaining federal troops and end all federal interference in Southern politics.
November 1, 1890	Mississippi becomes first Southern state to adopt literacy tests to remove the right to vote for African Americans. Similar restrictions are adopted by all former Reconstruction states by the late 1900s

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Table OA2. Robustness Test. Common Support Samples

	$\Delta \ln$ (Per capita state tax revenues) 1860-1870			$\Delta \ln$ (Per capita state tax revenues) 1870-1890			$\Delta \ln$ (Per capita county tax revenues) 1870-1890		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Black share <sub>1860</sub> × Occupation indicator	0.400 (0.208)	0.520 (0.199)	0.556 (0.269)	-0.586 (0.286)	-0.473 (0.265)	-0.400 (0.352)	-1.257 (0.377)	-0.849 (0.362)	-0.973 (0.393)
<i>Common Support Sample:</i>	Black Share 1860	P-score Occupation	P-score Occupation & Inverse P-score Occupation Weighting	Black Share 1860	P-score Occupation	P-score Occupation & Inverse P-score Occupation Weighting	Black Share 1860	P-score Occupation	P-score Occupation & Inverse P-score Occupation Weighting
Observations	540	610	610	548	621	621	547	620	620
<i>R</i> -squared	0.599	0.653	0.595	0.617	0.606	0.557	0.630	0.605	0.566

*Notes:* Samples in 1, 4, and 7 exclude counties having a county black share in 1860 lower than the 10<sup>th</sup> percentile of the non-occupied counties (6.7%) and counties having a black share of more than the 90<sup>th</sup> percentile of this measure in the occupied counties (72%). Samples in all other models exclude non-occupied counties having a propensity score of occupation lower than the minimum score of occupied counties (3%) and occupied counties having a propensity score higher than the maximum score of non-occupied counties (58.5%). Observations of non-occupied counties in models in columns 3, 6, and 9 are weighted by  $p/(1-p)$ , where  $p$  is the estimated propensity score of occupation. Robust standard errors reported in parenthesis. All models include 1860 and 1870 controls defined as before and a full set of state fixed effects. All controls are entered directly and interacted with the occupation indicator.

Table OA3. Robustness Tests. Additional Controls

$\Delta \ln$ (Per capita state tax revenues), 1860-1870									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Black share <sub>1860</sub>	0.492	0.507	0.514	0.462	0.637	0.502	0.614	0.437	0.491
× Occupation indicator	(0.198)	(0.216)	(0.213)	(0.194)	(0.277)	(0.205)	(0.236)	(0.192)	(0.220)
Observations	613	613	613	613	611	613	612	613	611
<i>R</i> -squared	0.652	0.652	0.653	0.653	0.660	0.659	0.654	0.656	0.655
$\Delta \ln$ (Per capita state tax revenues), 1870-1890									
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Black share <sub>1860</sub>	-0.496	-0.530	-0.527	-0.444	-0.679	-0.542	-0.486	-0.470	-0.439
× Occupation indicator	(0.262)	(0.271)	(0.270)	(0.257)	(0.329)	(0.256)	(0.287)	(0.260)	(0.274)
Observations	625	625	625	625	624	625	624	625	624
<i>R</i> -squared	0.609	0.611	0.611	0.616	0.615	0.610	0.610	0.608	0.613
$\Delta \ln$ (Per capita county tax revenues), 1870-1890									
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Black share <sub>1860</sub>	-0.885	-0.920	-0.918	-0.907	-1.138	-0.962	-0.932	-0.963	-0.843
× Occupation indicator	(0.361)	(0.369)	(0.369)	(0.367)	(0.427)	(0.354)	(0.411)	(0.356)	(0.377)
Observations	624	624	624	624	623	624	623	624	623
<i>R</i> -squared	0.612	0.613	0.613	0.613	0.616	0.615	0.612	0.612	0.613
<i>Additional Controls</i>	ln Mean # Troops	Mean # Military Units	# Years Occupied	Population Density 1860	Distance State Capital	War Agricultural Destruction	Cotton Suitability Index	Land Gini 1860	Relative Re- presentation c. 1870

*Notes:* Robust standard errors reported in parenthesis. All models include 1860 demographic controls and 1870 income controls defined as before, and a full set of state fixed effects. All controls are entered directly and interacted with the occupation indicator.



Table OA4. Robustness Tests. Sharecropping Acres

	$\Delta \ln$ (Per capita state tax revenues) 1870-1890		$\Delta \ln$ (Per capita county tax revenues) 1870-1890		$\Delta \ln$ (Per capita total non-federal tax revenues) 1870-1890	
	(1)	(2)	(3)	(4)	(5)	(6)
Black share <sub>1860</sub>	-0.607	-0.537	-0.912	-0.870	-0.667	-0.628
× Occupation indicator	(0.258)	(0.259)	(0.369)	(0.365)	(0.330)	(0.331)
Share-cropping acres <sub>1880</sub> / Total improved acres <sub>1880</sub>	0.008		0.101		0.061	
	(0.074)		(0.106)		(0.087)	
$\Delta$ Share-cropping acres <sub>1880-1890</sub>		0.146		0.026		0.116
		(0.089)		(0.115)		(0.100)
<i>Additional Controls</i>	yes	yes	yes	yes	yes	yes
Observations	621	618	620	617	623	620
<i>R</i> -squared	0.614	0.610	0.610	0.606	0.628	0.625

*Notes:* Robust standard errors reported in parenthesis. All models include 1860 demographic controls and 1870 income controls defined as before, and a full set of state fixed effects. All controls are entered directly and interacted with the occupation indicator.

Table OA5. Robustness Tests. Non-Occupied Neighbors Sample

	$\Delta \ln$ (Per capita state tax revenues) 1860-1870		$\Delta \ln$ (Per capita state tax revenues) 1870-1890		$\Delta \ln$ (Per capita county tax revenues) 1870-1890		$\Delta \ln$ (Per capita total non-national tax revenues) 1870-1890	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Black share <sub>1860</sub>	0.814	0.852	-0.935	-0.933	-1.460	-1.410	-1.235	-1.200
× Occupation indicator	(0.234)	(0.234)	(0.292)	(0.306)	(0.448)	(0.439)	(0.359)	(0.373)
<i>Additional Controls</i>	no	yes	no	yes	no	yes	no	yes
Observations	305	283	315	290	315	290	315	290
<i>R</i> -squared	0.646	0.646	0.538	0.537	0.560	0.574	0.608	0.618

*Notes:* Sample in all models exclude counties having at least one adjacent occupied neighbor. Robust standard errors reported in parenthesis. Baseline controls and 1870 income controls are defined as before. All controls are entered directly and interacted with the occupation indicator. All models include state fixed effects.

Table OA6. Robustness Tests. Weighted Specifications

	$\Delta \ln$ (Per capita state tax revenues) 1860-1870		$\Delta \ln$ (Per capita state tax revenues) 1870-1890		$\Delta \ln$ (Per capita county tax revenues) 1870-1890		$\Delta \ln$ (Per capita total non-national tax revenues) 1870-1890	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Black share <sub>1860</sub>	0.420	0.448	-0.493	-0.495	-0.993	-0.883	-0.659	-0.587
× Occupation indicator	(0.190)	(0.197)	(0.251)	(0.259)	(0.361)	(0.358)	(0.303)	(0.315)
<i>Additional Controls</i>	no	yes	no	yes	no	yes	no	yes
Observations	664	613	680	625	679	624	683	627
<i>R</i> -squared	0.642	0.651	0.605	0.602	0.593	0.604	0.621	0.622

*Notes:* Robust standard errors reported in parenthesis. Baseline controls and 1870 income controls are defined as before. All controls are entered directly and interacted with the occupation indicator. All models include state fixed effects.

Table OA7. Robustness Tests. Sample with Urban Counties

	$\Delta \ln$ (Per capita state tax revenues) 1860-1870		$\Delta \ln$ (Per capita state tax revenues) 1870-1890		$\Delta \ln$ (Per capita county tax revenues) 1870-1890		$\Delta \ln$ (Per capita total non-national tax revenues) 1870-1890	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Black share <sub>1860</sub>	0.509	0.557	-0.530	-0.536	-0.880	-0.783	-0.683	-0.619
× Occupation indicator	(0.184)	(0.192)	(0.247)	(0.254)	(0.379)	(0.376)	(0.304)	(0.316)
<i>Additional Controls</i>	no	yes	no	yes	no	yes	no	yes
Observations	678	627	692	637	691	636	695	639
<i>R</i> -squared	0.634	0.643	0.617	0.613	0.592	0.603	0.630	0.630

*Notes:* Robust standard errors reported in parenthesis. Baseline controls and 1870 income controls are defined as before. All controls are entered directly and interacted with the occupation indicator. All models include state fixed effects.

Table OA8. Robustness Tests. Per-white Tax Revenues

	$\Delta \ln$ (Per-white state tax revenues) 1860-1870		$\Delta \ln$ (Per-white state tax revenues) 1870-1890		$\Delta \ln$ (Per-white county tax revenues) 1870-1890		$\Delta \ln$ (Per-white total non-national tax revenues) 1870-1890	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Black share <sub>1860</sub>	0.545	0.546	-0.497	-0.505	-0.984	-0.901	-0.666	-0.606
× Occupation indicator	(0.196)	(0.208)	(0.259)	(0.267)	(0.368)	(0.370)	(0.311)	(0.324)
<i>Baseline Controls</i>	yes	yes	yes	yes	yes	yes	yes	yes
<i>1870 Income Controls</i>	no	yes	no	yes	no	yes	no	yes
Observations	664	613	680	625	679	624	683	627
<i>R</i> -squared	0.640	0.647	0.588	0.586	0.576	0.587	0.599	0.602

*Notes:* Robust standard errors reported in parenthesis. Baseline controls and 1870 income controls are defined as before. All controls are entered directly and interacted with the occupation indicator. All models include state fixed effects.

Table OA9. Robustness Tests. Per-1860 Voter Tax Revenues

	$\Delta \ln$ (Per-1860 voter state tax revenues) 1860-1870		$\Delta \ln$ (Per-1860 voter state tax revenues) 1860-1870		$\Delta \ln$ (Per-1860 voter county tax revenues) 1870-1890		$\Delta \ln$ (Per-1860 voter total n-n tax revenues) 1870-1890	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Black share <sub>1860</sub>	0.377	0.474	-0.723	-0.820	-1.249	-1.182	-0.934	-0.926
× Occupation indicator	(0.220)	(0.219)	(0.346)	(0.369)	(0.440)	(0.454)	(0.414)	(0.440)
<i>Baseline Controls</i>	yes	yes	yes	yes	yes	yes	yes	yes
<i>1870 Income Controls</i>	no	yes	no	yes	no	yes	no	yes
Observations	661	611	673	622	672	621	676	624
<i>R</i> -squared	0.605	0.622	0.638	0.632	0.641	0.646	0.646	0.641

*Notes:* Robust standard errors reported in parenthesis. Baseline controls and 1870 income controls are defined as before. All controls are entered directly and interacted with the occupation indicator. All models include state fixed effects.

Table OA10. Robustness Tests. Political Violence, 1866-1871

	(1)	(2)	(3)	(4)	(5)	(6)
Occupation indicator $_{t+1}$	-0.028 (0.034)	0.026 (0.033)	0.039 (0.035)			
Departure indicator $_t$				0.169 (0.060)	0.122 (0.065)	0.267 (0.263)
County FE	yes	yes	yes	yes	yes	yes
Year FE	no	yes	yes	yes	yes	yes
1860 Controls $\times$ Year FE	no	no	yes	yes	no	yes
Observations	1,961	1,961	1,806	267	267	251
<i>R</i> -squared	0.001	0.058	0.085	0.084	0.107	0.130
Number of clusters (counties)	332	332	306	119	119	112

*Notes:* Robust standard errors clustered by county reported in parenthesis. 1860 controls include county black share, (ln) total county population and (ln) real value per capita of farms. These controls are interacted with the year dummies. All models include a full set of county fixed effects. Models in columns 1-3 use a forward indicator for occupation, models in 4-6 use a dummy for occupied counties at time t-1 and in which troops departed the following year, zero otherwise.