

The federal state of 1848 and the finances of the canton

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The Federal Constitution of 12 September 1848 transformed the Confederation from a league of sovereign states into a federal state. For Ticino the change was double-edged. Having fought on the federal side in the Sonderbund War of 1847, the canton had a radical government that shared the political aims of the new federal order. The constitution, however, took away the revenues on which the canton had lived since 1803: the customs duties at the border, the tolls on roads and bridges, and the income from the post. A canton that had chosen indirect taxation in 1803 precisely to avoid the hated direct taxes of the Helvetic Republic now had to introduce them. The debates of 1848 and the financial crisis of the following years show how closely the political settlement of the federal state was bound up with questions of public money.

1 Ticino's vote on the Federal Constitution

The Grand Council discussed the draft federal constitution in its sessions of January and May 1848 and in an extraordinary session from 22 to 30 August 1848. The government's report did not hide the losses the canton expected. "Le poste ci vengono rapite", the posts are being snatched from us, it declared, estimating the damage at no less than 70,000 Milanese lire a year. Deputies worried above all about the loss of the *dazi, pedaggi e pontonaggi*, the customs duties and the tolls on roads and bridges, and about the basis on which the Confederation would compensate the cantons.¹ The popular vote of 3 September 1848 went heavily against the constitution: 4,266 votes against and 1,652 in favour, with twelve circles not voting at all. The Grand Council nevertheless declared a conditional acceptance by 39 votes to 22, attaching explicit reservations concerning the canton's customs revenue.

The motives of the Ticinese voters were above all financial: a poor canton with a long border and an expensive network of mountain roads feared that the new federal state would take its revenues and leave it with its costs. Ticino has negotiated hard over the distribution of federal revenues and the compensation of its geographical burdens ever since.

2 Customs, tolls and posts: what the Constitution transferred

The constitutional rules were clear. Article 23 declared: "Das Zollwesen ist Sache des Bundes", customs are a matter for the Confederation. Article 24 gave the Confederation the right to levy duties at the border and to abolish cantonal tolls, road money and bridge money against compensation. Article 25 laid down the principles of the federal tariff, with low duties on goods needed by domestic industry and on necessities, the highest duties on luxury goods and moderate transit duties. Article 26 governed the distribution of the yield. Each canton received four *Batzen* per head of its population according to the census of 1838, and cantons that lost more through the abolition of their own duties and tolls were compensated on the basis of their average net yield in the years 1842 to 1846. Article 27 provided that transit tolls collected to pay for roads would cease once the capital and interest had been covered.²

The constitution also transferred the post (Article 33), with compensation based on the average net yield of 1844 to 1846, the coinage (Article 36) and the system of weights and measures (Article 37). Article 29 guaranteed free trade in foodstuffs, livestock and merchandise between the cantons, subject to the salt and gunpowder monopolies and to consumption duties on wine and spirits.³ On 1 January 1849 the federal postal administration took over the cantonal post of Ticino.⁴ The canton had run that post itself only since 1834–1835, when the Grand Council resolved on 11 June 1834 to raise a voluntary loan of 200,000 francs to pay off its debt to the Zurich postal administration and to change its postal system. Its net postal revenue had never exceeded about 20,000 lire, or 10,000 francs, a year.

Essentials. The Federal Constitution of 1848 transferred customs (Art. 23–27), the post (Art. 33), coinage (Art. 36) and weights and measures (Art. 37) to the Confederation and abolished internal tolls against compensation, while Art. 29 established free trade between the cantons. The cantons received four *Batzen* per inhabitant from the customs yield and compensation for lost tolls and postal revenue based on their earlier net yields. The Confederation financed itself mainly from customs and the postal regalia and compensated the cantons for their lost revenue until

1874. The cantons kept the power to levy direct taxes, which Ticino introduced in 1855.

The HLS article on financial equalization summarizes the resulting division of resources: the Confederation covered its expenditure mainly from customs duties and the postal regalia and had to compensate the cantons for the revenue they had lost until 1874. It adds that the cantons of the Alpine passes, Uri, the Grisons, Ticino and the Valais, received federal contributions for the construction of the great mountain roads.⁵ The experience of the Grisons, which has been documented by its cantonal government, shows the scale of the change for a mountain canton. Before 1848 tolls, road and bridge money and the cantonal post covered about two-fifths of its expenditure. It claimed some 345,000 francs a year in compensation but received 200,000 francs under an agreement of 15 May 1850, of which about 80,000 francs were granted only for a limited period. Its first tax law followed in 1856.⁶ Ticino's position was comparable, and so was its response.

3 Notes

1. Agliati, study of the Grand Council and the Federal Constitution of 1848, Scuola ticinese, no. 94, https://www4.ti.ch/fileadmin/DECS/DS/Rivista_scuola_ticinese/ST_n.94/ST_94_Agliati_Gran_Consiglio_ticinese_di_frente_a_costituzione_federale_1848.pdf, based on the Atti del Gran Consiglio. The study also mentions a customs convention of 3 July 1848 and an indemnity of 300,000 francs, whose nature could not be established. ↩
2. Federal Constitution of 12 September 1848, Bundesblatt 1849, <https://www.parlament.ch/centers/documents/de/verfassung-bundesblatt-1849.pdf>, Art. 23–27. ↩
3. Ibid., Art. 29, 33, 36 and 37. ↩
4. Marazzi, cantonal postal service (above). ↩
5. Alfred Rey, "Perequazione finanziaria", DSS, version of 13 July 2017, <https://hls-dhs-dss.ch/it/articles/013760/2017-07-13/>. ↩

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6. Canton of the Grisons, "Die Schweiz als Wirtschaftsraum",
<https://www.gr.ch/DE/kanton/175-Jahre/Seiten/Die-Schweiz-als-Wirtschaftsraum.aspx>. ↩

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