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Rethinking *stipendiarius* as tax terminology of the Roman Republic

Political and military dimensions

Toni Naco del Hoyo, ICREA and Girona

Abstract: Traditionally, Latin terms such as *civitas stipendiaria* and *stipendiarii* have served, in modern scholarly works, to define Roman provincial subjects as regular and permanent taxpayers to the Roman Republic. However, this paper argues that alternative meanings for *stipendiarius* – not always related to Roman Republican taxation – may be uncovered from our literary and epigraphical evidence. When such texts are analysed in terms of their historical background, both the political and military dimensions of Roman Republican tax terminology appear to emerge.

Keywords: Roman Republic, Roman provinces, taxation, tax terminology, *stipendiarius*.

In P. Willems' *Droit Public Romain* (1883) the provincial towns of the Republican period were referred to as *civitates stipendiariae*, since they were regularly taxed in response to Rome's war victories.¹ According to most scholarly works on Roman public law and provincial administration of the Republican period as of the late nineteenth century, Latin terms such as *civitas stipendiaria* and *stipendiarii* simply meant 'taxpayers'.² In view of this, the political subject-

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1 "Dans la plupart des cités provinciales (*civitates stipendiariae*), le peuple romain rend leurs terres aux anciens propriétaires (*ager stipendiaries datus assignatus*). [...] Aussi Rome impose-t-elle à ces *civitates* des contributions annuelles, dont le taux varie de cité à cité. Ces contributions sont payés soit en nature, p.e. la dîme, comme en Sicile et en Asie (*vectigalia*, τελοῖ), soit en argent (*stipendia*, *tributum*, φόροι)", P. Willems, *Droit public romain* (Paris 1883) 354–355, n. 9–10 and 1–2.

2 Peregrine towns withholding no immunity rights were usually called either *civitates stipendiariae* or *stipendiarii*, according to J. Marquardt, *L'administration romaine. 1. Organisation de l'Empire Romain, Manuel des Antiquités Romaines (par Th. Mommsen et J. Marquardt)*, vol. 8 (Paris 1889) 98; 108–109. Similarly, Th. Mommsen relates the political status of 'non-autonomous subjects' to their condition as taxpayers, albeit most of his evidence is provided by Pliny the Elder's imperial lists of provincial *populi* and towns: Th. Mommsen, *Römisches Staatsrecht* (Leipzig 1887), vol. 3.1, 724. Likewise, E. Kornemann, *RE Suppl.* 1 (1903) 302 and F.F. Abbot, A.C. Johnson, *Municipal administration in the Roman Empire* (Princeton 1926) 39–40 both argue in similar terms. More recently J.S. Richardson, *Roman Provincial Administration* (London 1976) 50, pointed out that "the majority of provincial towns came into a third category of tributary cities (*civitates stipendiariae*), which enjoyed neither exemption nor guarantee". More interestingly, A.W. Lintott, *Imperium Romanum. Politics and Administration* (London – New York 1993) 40, and n. 82 (p. 201) argues that (in the Republic) 'communities with no special status to limit the governor's authority there and no

tion of provincials as *peregrini dediticii* during the Republican expansion would only be effective if regular tax obligations were required of them.³ However, some have alternatively stressed that the arguments connecting such terminology with Rome's collection of permanent taxes from provincials are not entirely convincing. It has been recently argued that a diversity of meanings – which are not necessarily always related to Republican provincial taxation – have emerged from the historical background of most of the passages from the Latin sources containing *stipendiarius*.⁴ Therefore, this paper attempts to follow a similar scientific approach in order to enhance our understanding of Rome's political and financial treatment of its provincial subjects, and ultimately, of the tax terminology employed by the Latin sources to describe it.⁵

Both *stipendiarius* and its noun form *stipendiarii* appear in fifty-eight passages, corresponding to thirteen Latin authors⁶. In five cases, *stipendiarius* combines directly with *civitas* (always in plural) in the same sentence,⁷ whereas on five other occasions, *stipendiarius* combines with *oppidum* in the same sentence,

immunity from taxation and corvées were called *stipendiariae*, payers of *stipendium*", quoting as evidence: Cic. *Verr.* 3.12; *lex. agr. lins.* 77–80. In his fifth chapter, though, he insists on the military origin of direct taxation in Spain: Lintott, loc. cit. 72–74. The most recent work on this issue does not present any new arguments, A. Raggi, "Tributi e portoria", in C. Letta, S. Segenni (a cura di), *Roma e le sue province. Dalla prima guerra punica a Diocleziano* (Roma 2016) 63–67, esp. 63–65.

³ On *peregrini dediticii*, see L. de Ligt, "Provincial *dediticii* in the epigraphic *Lex Agraria* of 111 B.C.?", *CQ* 58.1 (2008) 356–362, esp. 358–360.

⁴ J. Muñiz Coello, *El sistema fiscal en la España romana. República y Alto Imperio* (Zaragoza 1982) 25–34; T. Naco del Hoyo, *Vectigal Incertum. Economía de guerra y fiscalidad republicana en el occidente romano: su impacto en el territorio (218–133 a.C.)*, B.A.R. Series 1158 (Oxford 2003) 50–56; J. France, "Les catégories du vocabulaire de la fiscalité dans le monde romain", in J. Andreu, V. Chankowski (eds.), *Vocabulaire et expression de l'économie dans le monde antique* (Bordeaux 2007) 333–368, esp. 344–347, and most recently see the impressively meticulous studies carried out by C. Soraci, "Riflessioni storico-comparative sul terminus *stipendiarius*", in M.R. Cataudella, A. Greco, G. Mariotta (a cura di), *Strumenti tecniche della riscossione dei tributi nel mondo antico. Atti del Convegno Nazionale Firenze 6–7 Dicembre 2007* (Padova 2010) 43–80, esp. 72–80.

⁵ The Latin sources reporting events from the Republican period will be the primary subject of this paper. As for the Greek terminology, see A. Raggi, "Il lessico dei privilegi fiscali nell'oriente greco tra età ellenistica e romana", in *Parole in movimento. Linguaggio politico e lessico storiografico nel mondo ellenistico. Atti del convegno internazionale Roma, 21–23 febbraio 2011*, Studi Ellenistici 27 (Pisa – Roma 2013) 163–173.

⁶ *Thesaurus Linguae Latinae* (CD-ROM version). The 58 passages correspond to: Liv. 8.8.3; 21.41.7; 22.54.11; 24.47.6; 28.25.9; 31.31.9; 34.4.10; 34.57.10; 35.16.6; 37.53.4; 37.55.6; 38.39.7; 38.39.8; 41.17.2; Plin. *HN* 3.7.6; 3.12.7; 3.15.4; 3.18.12; 3.20.2; 3.23.6; 3.24.9; 3.25.6; 3.91.2; 4.117.4; 4.118.1; 5.29.8; Cic. *Div. In Caec.* 7.7; *Verr.* 3.6.12; *Verr.* 4.134.11; *Prov. Cons.* 10.6; *Balb.* 24.6; 24.7; *Pis.* 98.6; *Leg.* 3.41.5; Vell. *Pat.* 2.37.5; 2.38.1; 2.38.4; 2.39.2; 2.39.3; 2.97.4; Caes. *B Gall.* 1.30.4; 1.36.4; 7.10.1; Gai. *Inst.* 2.14.5; 2.21.2; 2.21.2 (bis); Tac. *Ann.* 4.20.1; 4.73.25; 11.22.19; Servius Honoratus: 3.20.8; 11.318.3; 11.322.3; Flor. 1.33.30; 2.8.28; B.Afr. 20.4; 43.1; Suet. *Iul.* 71.1.4; Eutr. 6.17.3; Ascon. *Cic. Pis.* 15.3. In her study, C. Soraci has also included a survey on *stipendiarius* for Christian authors from the third to the seventh century AD, Soraci, loc. cit. (note 4 above) 71–72.

⁷ Caes. *B Gall.* 1.30.4; Liv. 31.31.9; 37.53.3; 37.55.5; Servius Honoratus 3.20.8.

although the latter combination only appears in Pliny the Elder.⁸ More specifically, we find *stipendiarius* in twelve passages from Pliny's lists of towns and *populi* according to their juridical status. However, their long assumed imperial chronology makes them less interesting for the conclusions of our present study.⁹ In eleven passages, a term such as *stipendiarium* was used as a noun in a mere Republican context, albeit not always describing Rome's subjects.¹⁰ As for the epigraphical sources, *stipendiarius* is only found in three well-known Latin inscriptions from the Republican period and the Augustan age, but they relate to the land categories of the Roman province of Africa, being combined twice with *pagus*. In *ILS* 9482 (60 B.C.) and *CIL* VIII 8366 (12 B.C.) *stipendiarius* relates to the Carthaginian *pagi*, still existing in the Roman province of Africa over a century after its final conquest.¹¹ As we shall see below, the final example comes from the inscription containing the *Lex Agraria* of 111 BC.

When looking up *stipendiarius* in the *Oxford Latin Dictionary*, two main meanings are of special note. While the first is derived from the etymological meaning of *stipendium* as 'wages of the Roman soldiers', the second relates to the condition of 'taxpayer of Rome's subjects, after being defeated at war'.¹² Be that as it may, meanings such as 'paying tribute in the form of cash' and 'liable to tax' – also in the OLD – have tended to draw more attention from the scholarly literature, as we have already observed in the early works on Roman provincial administration. More recently, a highly valued contribution to this debate was made in C. Soraci's paper from 2010 – undeniably the best scholarly analysis on this technical terminology to date. This paper provides three distinctive definitions for *stipendiarius*: 1) *stipendiarius* as 'political subject'; 2) *stipendiarius* in connection with *vectigalis*, meaning 'general financial subjection'; and 3) *stipendiarius* as 'tax payer', concluding that 'tributary', in a more general sense, is better suited

8 Plin. *HN*. 3.7.6; 3.12.7; 18.12; 4.118.1; 5.29.8.

9 C. Nicolet, *L'inventaire du monde* (Paris 1988) 103–131; P. Arnaud, "Marcus Vipsanius Agrippa and his Geographical Work", in S. Bianchetti, M.R. Cataudella, H.J. Gehrke (eds.), *Brill's Companion to Ancient Geography. The Inhabited World in Greek and Roman Tradition* (Leiden – Boston 2015) 205–222, esp. 205–210. Although Pliny also quotes Agrippa and some Late Republican geographical works as his earliest sources, it has been questioned the feasibility of Pliny's listing of towns as a reliable source to understand the meaning of *stipendiarius* in Republican terms: Soraci, loc. cit. (note 4 above) 69–71. See, in particular C. Soraci, "Osservazioni in merito al lessico giuridico-amministrativo e tributario di Plinio il Vecchio", in P. Dalena, C. Urso (a cura di), *Ut sementem feceris, ita metes. Studi in onore di Biagio Saitta* (Roma 2016) 553–572, esp. 560–563.

10 B.Afr. 20.4; 43.1; Caes. *B Gall.* 7.10; Cic. *Div. Caec.* 7.7; *Balb.* 24.6; 24.7; *Pis.* 98.6; *Leg.* 3.41.5; *Prov. Cons.* 10.6; Asc (Cic.) *Pis.* 15.3; *Liv.* 41.17.2.

11 Naco del Hoyo, loc. cit. (note 4 above) 51–52, 108–109; S. Aounallah, *Pagus, castellum et civitas. Étude d'épigraphie et d'histoire sur le village et la cité en Afrique romaine* (Bordeaux 2010) 19–27.

12 1. 'Performing military service for pay (esp. of mercenaries)'. 2. '(of subjects states, their inhabitants, etc.) Paying tribute in the form of cash (origin to defray the expenses of an occupying army), b. (of holdings in the provinces) liable to tax; (spec., opp. *tributarius*: see quot.) c. (of a tribute) imposed as a payment towards the expenses of the occupying forces'.

in most cases. The second definition has also been divided into two minor sub-sections discussing a notorious Ciceronian passage (2Verr. 3.6.12) as well as the Asian *stipendiariae civitates* contained in some Livian passages.¹³

In Cicero's works, *stipendiarius* is more clearly associated with a general status of submission, often mentioned when Cicero lists peregrines such as *amici, socii, foederati, liberi populi, negotiatores, publicani*, etc., having distinct types of political relationships with Rome.¹⁴ In the first century BC, the political subjection suffered by some provincials in terms of their lower protective status, also involved the occasional payment of indemnities, or at least the expectancy of any sort of contributions being requested at any given time. In my view, such payments should not be considered permanent tax obligations, as we shall discuss below. However, it would almost certainly be wrong to think that Cicero's use of *stipendiarius* in such particular narratives is a coincidence. On the contrary, it may well be an indication that Rome's empire building was gaining self-confidence in Cicero's time, and also by Cicero himself as a true spokesman of Rome's 'mentalité', only a few decades before the Republic's final collapse as a political regime.¹⁵

In line with these arguments, Soraci's third meaning for *stipendiarius* as 'soggetto a tributo' should be better understood as a generic expression of political subjection as well. For instance, in a passage discussing the eligibility criteria for acquiring Roman citizenship, the *stipendarii* were listed along with categories such as *socii* (allies), *foederati* (towns entitled with a formal treaty), *hostes* (enemies) and *servi* (slaves): Cic. *Balb.* 9.24.6. Accordingly, such *stipendarii* were not regarded as regular taxpaying provincials, but merely as provincial towns and peoples having a lower juridical status or a lack of immunity rights – by mere comparison with other more privileged peoples or with Roman citizens themselves. Such lower status made the *stipendarii* liable to eventual fines, though not necessarily on a regular basis. In the consecutive passage Cicero explicitly mentions that the *stipendarii* were in fact located in Africa, Sicily, Sardinia and other provinces (Cic. *Balb.* 9.24.7),¹⁶ whereas he later states that provincial subjects in Africa, Sardinia and Spain were reportedly fined with land

¹³ Soraci, loc. cit. (note 4 above) 45–69, 79–80.

¹⁴ Cic. *Div. Caec.* 7.7: *socii stipendiarii*que; *Pis.* 98.6: *quem socii, quem foederati, quem liberi populi, quem stipendarii*; and *Leg.* 3.41.5: *quos amicos, quos stipendarios*, along with *Ascon. Pis.* 15.3: *socios stipendarios*que.

¹⁵ Naco del Hoyo, loc. cit. (note 4 above) 51–53; T. Naco del Hoyo, "The Late Republican West: Imperial Taxation in the Making?", in O. Hekster, G. de Kleijn, D. Slootjes (eds.), *Crises and the Roman Empire. Proceedings of the Seventh Workshop of the International Network Impact of Empire (Nijmegen, June 20–24, 2006)* (Leiden – Boston 2007) 219–231, esp. 220–221; Soraci, loc. cit. (note 4 above) 72–80; L. Beness, T. Hillard, "Rei militaris virtus ... orbem terrarum parere huic imperio coegit: the Transformation of Roman Imperium", in D. Hoyos (ed.), *A Companion to Roman Imperialism* (Leiden – Boston 2013) 141–153, esp. 145–149.

¹⁶ *Nam stipendarios ex Africa, Sicilia, Sardinia, ceteris provinciis.*

confiscations and an indemnity here referred to as a *stipendium* (Cic. *Balb.* 18.41.1).¹⁷ Soraci has also pointed out that in addition to the change of Sicily for Spain in the latter passage, a seeming contradiction arises when the Sicilians were listed among the *stipendiarii* according to *Balb.* 24.6. Nevertheless, only if their tithe system (*decuma*) was still at work when Cicero wrote his speech around 56 BC, the Sicilian contributors should have been called *decumani* instead.¹⁸ In my view, such Sicilian *stipendiarii* were considered generic subjects, regardless of the particular form of land taxation that Sicilian contributors owed Rome when the actual speech was written. In these passages, Cicero in fact listed the categories of those receiving better treatment concerning the granting of Roman citizenship than his client, Balbus from Gades, with the inferior provincial subjects (*stipendiarii*) being among them.¹⁹

Furthermore, it is agreed that some sort of financial obligations from subjects have been associated with *stipendiarius* and they are occasionally attested to by means of a formula such as *stipendiarius ac vectigalis*²⁰, which in fact reinforces the generic meaning of ‘tributary’. However, once again there is nothing to suggest that Rome implemented any systematic tax policy over the provincials every time such a formula appears. For instance, in a notorious passage from Livy (213 BC), the Romans accused the people from Arpi of allowing Italy to become what we might translate as ‘tributary and subject’ of Carthage (Africa) during the Hannibalic War (Liv. 24.47.6).²¹ By using this formula rhetorically, Livy is clearly attempting to exaggerate Arpi’s support of Carthage by attributing some sort of dependence on Punic interests to the Apulian town – and by extension to Italy. On the other hand, according to L. Grillo, both terms were synonyms when Cicero wrote his speeches, as in his *Provinciis Consularibus*, accusing Gabinius of having exempted many provincials from their financial obligations with respect to the publicans and thus, Rome’s representatives (Cic. *Prov. Cons.* 5.10).²² Similarly, in his fourth speech against Verres, the same formula is slightly altered and is also used in a rhetorical sense, providing some sort of contrast

17 *Quodsi Afris, si Sardis, si Hispanis agris stipendioque multatis*. On ‘agri multandi’, see Naco del Hoyo, loc. cit. (note 4 above) 235–237.

18 A. Pinzone, ‘Città libere e città stipendiarie nella Sicilia romana: alcune riflessioni’, *Mediterraneo Antico* 11.1–2 (2008) 115–129, esp. 127–128.

19 Soraci, loc. cit. (note 4 above) 60–61.

20 As to the formula ‘*stipendiarius ac vectigalis*’ see (in Livy): 21.41.7; 22.54.11; 31–31.9. See, J. Briscoe, *A Commentary on Livy. Books XXXI–XXXIII* (Oxford 1973) 136; Liv. 31.31.9: ‘*stipendiaris nobis et vectigales*’: both phrases mean ‘paying tribute’; Naco del Hoyo, loc. cit. (note 4 above) 52 and n. 138; France, loc. cit. (note 4 above) 345–347; and particularly Soraci, loc. cit. (note 4 above) 47–22, and W. Dahlheim, *Gewalt und Herrschaft. Das provinciale Herrschaftssystem der römischen Republik* (Berlin – New York 1977) 60 and n. 128.

21 *Vectigalem ac stipendiariam Italiam Africae facerent*.

22 *Vectigalis multos ac stipendarios liberavit*, translated as ‘exempted many from payment of tributes and taxes’ by L. Grillo, *Cicero’s De Provinciis Consularibus Oratio. Introduction and Commentary* (Oxford 2015) 138–139. See, also Soraci, loc. cit. (note 4 above) 47–48.

(*vectigalii aut stipendiarii*) between the provincial subjects who oppose the *socii* (Cic. 2Verr. 4.134).²³

It is worth stressing that the Latin sources do not always use *stipendiarius* to describe ‘taxpayers or subjects to Rome’. Instead, in some passages, this same technical term depicts ‘foreign tributaries and subjects to non-Roman political entities’. For instance, in an alleged speech delivered by King Antiochus III in 189 BC and reported in Livy, the king mentions the subjected status of the Greek towns in Asia Minor as *civitates [...] veteres stipendiarias nostras* (37.53.4). When discussing the diplomatic contacts between the Seleucid kingdom, Rome and its coalition of allies before and after Antiochus’ War (192–188 BC), Livy calls such Greek towns from Asia Minor *stipendiariae* since they had been politically subjected to and regular taxpayers of the Seleucid kingdom, although they were clearly not currently Rome’s contributors. According to Livy, not so unlike the Polybian tradition,²⁴ granting immunity or not to the Greek towns that had been loyal to Rome in the conflict was at the core of the negotiations conducted towards the so-called Peace of Apamea (188 BC), as it had been before the war finally broke out. Rome was directly involved in the conversations, since its hegemonic role within the interstate relations within the Hellenistic East was not debatable, but such *stipendiariae civitates* or taxpayers were not immune from Roman taxation, but from those of the other Hellenistic powers. It seems clear that the Latin writers referred to the tributaries of the Seleucid and Pergamene kingdoms as *stipendiarii* simply because this was the most suitable technical term in Latin to describe such political and tax subjection, even for powers other than Rome. However, in this case, *stipendiarii* was not to be understood as Rome’s tax contributors.²⁵

The use of *stipendiarius* in Latin sources that refers to dealings with external forms of political and financial dependency is also evidenced in Caesar’s statements regarding the tributaries of the Helvetians and the Aedui’s in Gaul’s wars

23 According to A. Lazzeretti, *M. Tulli Ciceronis, In C. Verrem actionis secundae Liber Quartus (De signis). Commento storico e archeologico* (Pisa 2006) 390–391, a distinction between *agri vectigales* and *agri stipendiarii* may be also relevant regarding Sicilian revenues. Soraci, loc. cit. (note 4 above) 51.

24 See, Naco del Hoyo, loc. cit. (note 4 above) 250–254 and Soraci, loc. cit. (note 4 above) 57–59.

25 J. Briscoe, *A Commentary on Livy. Books XXXIV–XXXVII* (Oxford 1981) 169; 375; 385; J. Briscoe, *A Commentary on Livy. Books XXXVIII–XL* (Oxford 2008) 141. Naco del Hoyo, loc. cit. (note 4 above) 250–254 and Soraci, loc. cit. (note 4 above) 57–59. Liv. 34.57.10 (193 BC): *quas Asiae urbium liberas et immunes, quas stipendiarias esse velint*; 35.16.6 (193 BC): *Bello superatas a maioribus et stipendiarias ac vectigales factas in antiquum ius repetit*; 37.55.6 (189 BC): *ceterae civitates Asiae, quae Attali stipendiariae fuissent, eadem vectigal Eumeni penderent*; Liv. 38.39.7 (188 BC): *Quae stipendiariae regi Antiocho fuerant et cum populo Romano senserant, iis immunitatem dederunt*; Liv. 38.39.8 (188 BC): *quae partium Antiochi fuerant aut stipendiariae Attali regis, eas omnes vectigal pendere Eumeni iusserunt*.

(Caes. *B Gall.* 1.30.3).²⁶ Then, the German king Ariovistus presented his demands to Caesar himself, with regards to maintaining political control over the Aedui, traditionally his tributaries, here referred to as *stipendiarii* (Caes. *B Gall.* 1.36.3). Later, Caesar mentions the Aedui's own tributaries, also referring to them as *stipendiarii* (*B Gall.* 7.10.1). Likewise, In Suetonius' Life of Caesar, Masintha, dependent and perhaps tributary of the king Hiempsal II of Numidia in 62 BC, is also called *stipendiarius* (Suet. *Iul.* 71.1). The aftermath of the conflict also implied additional conversations regarding the future of those tributary towns. In all of these cases, such *stipendiarii* were tributaries of some foreign powers whose eventual tax obligations corresponded to their own early political and military agreements, but they were never tributaries of the Roman Republic itself, at least until that precise moment. Hence, from these episodes we can certainly infer that no further historical conclusions can be drawn exclusively from mere terminological arguments, and every passage must be discussed in its own historical context.²⁷

In her third section ('soggetto a tributo') C. Soraci often concludes that the meaning of every passage is very similar to the general meaning of *stipendiarius*, as established in her first section. In my view this only means that, as I originally argued in 2003, there appears to be a thin line between 'political subject' and 'tributary' in this particular terminological issue.²⁸ The peregrine entities that had surrendered to or been defeated by Rome's armies, and were therefore politically submitted to the Republican authorities in general terms, are often referred to as *stipendiarii*. A synonym of *dediticii*, they were forced to pay indemnities and fines as punishment for their defeat at war or after a crushed rebellion. In such cases, their goods and people became available to the Republican authorities 'whenever the Roman people and senate pleased' (*dum populus senatusque Romanus vellet*), as declared in two relevant inscriptions from second century BC Spain. First, there was the decree (189 BC) by L. Aemilius Paulus (cos 182) who freed the people of Turris Lascutana from their servile status with respect to Hasta. And second, there was the so-called *Tabula Alcantarensis* (104 BC) in which several clauses from a *deditio* of an unknown entity from Hispania Ulterior (*populus Seano* [...]) by L. Caesius – also an unknown Roman *imperator* –, are listed in impressive detail.²⁹

For instance, Livy's mention of *stipendiarii veteres* (41.17.2) in connection with the campaign of consul Ti. Sempronius Gracchus (cos 177) in 177–176 BC corresponds, in my view, to the Sardinian *stipendiarii* who had been involved in earlier uprisings, such as perhaps the so-called revolt of Hampsicora in 215 BC,

26 *Ex omni Gallia opportunissimum ac fructuosissimum iudicassent reliquasque civitates stipendiarias haberent*, which implies a general comment on submission after the end of the Helvetian campaign. Naco del Hoyo, loc. cit. (note 4 above) 56 and Soraci, loc. cit. (note 4 above) 62–63.

27 Naco del Hoyo, loc. cit. (note 4 above) 54–55 and Soraci, loc. cit. (note 4 above) 57–59.

28 Naco del Hoyo, loc. cit. (note 4 above) 52.

29 De Ligt, loc. cit. (note 3 above) 359–360.

being subsequently punished with heavy war indemnities (Liv. 23.41.6–7).³⁰ This ancient episode from the Hannibalic Wars was vaguely recalled in Livy's narrative of the Sardinian events of the 170s, in which, following Sempronius Gracchus' victory against the rebels, certain measures were immediately implemented. First, the *veteres stipendiarii* were forced to pay a *duplex vectigal* (Liv. 41.17.2), clearly some sort of fine, probably both in cash and corn (as seen in Liv. 23.41.6) after their previous defeat. Secondly, from the 'new' – here called *ceteri* – *stipendiarii* an unrecorded quantity of corn was required.³¹ As a result, the *stipendiarii* (both 'old' and 'new') are better understood within the context of the Sardinian affairs as directly connected with the consequences of several uprisings and further military activities, particularly in the form of indemnities and other forms of *multae*.

Likewise, a general remark from Velleius allows us to understand how Rome dealt with recently pacified regions: *gens ac nation redacta in formulam provinciae stipendiaria facta sit* (Vell. Pat. 2.38.1).³² Again, in Velleius' passages we also find *stipendiarius* used as a synonym of *dediticius* or pacified while usually describing the end of wars in Syria, Egypt, Hispania, Cappadocia and Germania. Strictly speaking, such passages rarely report events from the Republican period, and quite often, the most common meaning for *stipendiarius* in these cases should be understood as 'defeated by the Roman armies', or simply 'tributary' but as it was already understood in a later imperial administration context.³³ So, within a Republican context there is no need to go beyond a true military and thus political explanation ('defeat at war') when *stipendiarius* is concerned, usually employed here as a synonym of *dediticius*. For instance, when a much later source such as Eutropius (writing in the fourth century AD) narrates events from Caesar's final campaign in Britain in 54 BC, *stipendiarius* seems to describe how Britons in fact surrendered. However, it is not likely that we can go much further in interpreting this text. Notwithstanding that some hostages were taken, it is well known that

30 6. *Quibus [civitates] stipendio frumentoque imperato pro cuiusque aut viribus*. Below, Livy provides some more details of how such indemnities were managed by the Roman authorities: 7. *stipendium quaestoribus, frumentum aedilibus, captivos Q. Fulvio praetori tradit*.

31 *Stipendiariis veteribus duplex vectigal imperatum exactumque, ceteri frumentum contulerunt*. J. Briscoe, *A Commentary on Livy. Books XLI–XLV* (Oxford 2012) 93 remarks, though, that this passage derives from a less reliable source than other sections on Sardinia from the same book 41. As for the *stipendiarii veteres*: T. Naco del Hoyo, "Roman *Realpolitik* in taxing Sardinian rebels (177–175 BC)", *Athenaeum* 91.2 (2003) 531–540, esp. 536–539; Soraci, loc. cit. (note 4 above) 66–67 argues that the terminological discussion hardly allows us to do more than speculate on the tax obligations (eventually) paid by the Sardinians, either tax or indemnities; see most recently, A. LLamazares Martín, "Roma en Sardinia a comienzos del siglo II a.C. La campaña de Tiberio Graco el Mayor", *Gladius* 36 (2016) 77–95, esp. 87.

32 A similar meaning may be observed in a passage by Florus (1.33.7) concerning 206 BC Spain, as we shall see with more detail below, and in our three passages by Servius Honoratus (3.20.8; 11.318.3; 322.3).

33 Vell. Pat. 2.37.5 (Syria); 38.4 (Hispania); 39.2 (Egypt); 39.3 (Cappadocia); 97.4 (Germania). Naco del Hoyo, loc. cit. (note 4 above) 55–56.

the island was far from being conquered and was therefore taxed at such an early stage of Rome's presence (Eutr. 6.17.3).³⁴

A more complex and rather controversial meaning for *stipendiarius* is found in the notorious passage from Cicero's second action against Verres, written in 70 BC (2Verr. 3.6.12).³⁵ With regards to the tithe system (*decuma*) in Sicily and Asia – the first comparative term in Cicero's sentence – it has been argued that Rome profited from Syracuse and Pergamum's tax systems after some time of taking over both Hellenistic kingdoms, although doubts remain as to how they were adapted, collected and ultimately became extinct.³⁶ More relevant to our terminological discussion, however, is what has usually been considered hard evidence for the collection of a direct tax in cash from the provincials outside Sicily and Asia for the Republican period. In fact, in the modern debate on Roman Republican taxation the *vectigal certum* which Cicero opposes to the collection of the tithe system has been often called *stipendium*.³⁷

However, C. Soraci and others have claimed that this is not entirely accurate, since Cicero never mentions *stipendium* as a noun in this passage and only (explicitly) refers to *stipendiarius* in its adjective form (*vectigal est certum, quod stipendiarium dicitur*), which serves the purpose of more precisely describing such 'fixed revenue', *vectigal est certum*. Since Cicero's third speech *De Frumento* attempted to specifically prove Verres' malpractices from the management of Sicilian land revenues – according to the most common meaning of '*in agrorum vectigalium ratione hoc interest*' – here, the precise meaning of *stipendiarius* should be better understood in similar terms, also referring to land issues. In other words, in this section, Cicero argues that Rome profited from the lands of the 'other provinces', although perhaps not in the form of some sort of 'fixed re-

³⁴ *Britannis mox bellum intulit, quibus ante eum ne nomen quidem Romanorum cognitum erat, eosque victos obsidibus acceptis stipendiarios fecit*. Subsequently, Eutropius refers to the yearly tax of 40,000 HS exacted from Gauls by using distinctive technical vocabulary in both cases: *Galliae autem tributum nomine annum imperavit stipendium quadringentis*, Eutr. 6.17.3. On Britain see, T. Naco del Hoyo, "El sinuoso vocabulario de la dominación: *annuum vectigal* y la terminología fiscal republicana", *Latomus* 62.2 (2003) 290–306, esp. 299–303; L.J. Korporowicz, "Roman Tax Policy in Roman Britain", *Revue Internationale des Droits de l'Antiquité* 61 (2014) 229–251, esp. 230–235, although the latter's conclusions are, in my view, strongly objectionable.

³⁵ *Inter Siciliam ceterasque provincias, iudices, in agrorum vectigalium ratione hoc interest, quod ceteris aut impositum vectigal est certum, quod stipendiarium dicitur, ut Hispanis et plerisque Poenorum quasi victoriae praemium ac poena belli, aut censoria locatio constituta est, ut Asiae lege Sempronius: Siciliae civitates sic in amicitiam fidemque accepimus ut eodem iure essent quo fuissent, eadem condicione populo Romano parerent qua suis ante paruissent*.

³⁶ See, more recently L. de Ligt, "Direct Taxation in Western Asia Minor", in L. de Ligt et al. (eds.), *Roman Rule and Civic Life: Local and Regional Perspectives* (Amsterdam 2004) 77–93; Pinzone, loc. cit. (note 18 above); J. Prag, "Cities and civil life in Late Hellenistic Roman Sicily", *Cahiers du Centre G. Glotz* 25 (2014) 165–208, summarizing the abundant previous scholarship.

³⁷ See, J. Marquardt, *De l'organisation financière chez les romains. Manuel des Antiquités Romaines* (par Th. Mommsen et J. Marquardt), vol. 10 (Paris 1888) 231–258, esp. 242–245. See more recently, with few changes with respect to the older discussions: Raggi, loc. cit. (note 2 above) 63.

venue' from the provincial lands, similar to the more sophisticated imperial tax-system, as often proposed. On the other hand, I wish to suggest that such *vectigal certum* in fact corresponded to less organised levies and perhaps also to forced purchases by locals, in the form of corn and other food supplies that were mainly destined to the Roman armies, either stationed within such same provinces or currently operating elsewhere.³⁸

According to Cicero, the land-based fixed revenues from the 'other provinces' are referred to as *stipendiariae*, as a reminder of the military origins of Rome's acquisition of said lands ('as the reward for victory and penalty for defeat': *quasi victoriae praemium ac poena belli*). Two specific examples of the 'other provinces' are explicitly underlined: *ut Hispanis et plerisque Poenorum*. Some *Hispani* had been subjected to predatory policies such as *ad hoc* exactions, the amassing of war booty and support of Roman armies' wages and food supplies as of the Hannibalic War. Likewise, surrendering treaties were often signed between Roman commanders and Hispanian peoples. In such agreements, certainly between non-equals, the *dediticii* (or *stipendiarii*) were compelled to deliver goods (wealth, horses, slaves, foodstuff), relinquish weapons, provide hostages and auxiliaries, destroy their own city walls if requested, etc. 'whenever the Roman people and senate pleased'.³⁹ Bearing this in mind, it may be easier to connect Cicero's agrarian *vectigal certum* with a controversial passage from Livy, regarding an embassy from Hispanian delegates who complained about the abusive practices by Roman officials of the 170s BC (Liv. 43.2). The *Hispani* begged the senate *ne se socios foedius spoliari vexarique quam hostes patiantur* (Liv. 43.2.2), clearly attributing themselves with a preferential allied status. After influential Romans voiced the *Hispanian* case, a *senatusconsultum* was issued and actions were taken concerning the *aestimatio frumenti*, the valuation of the price of the Hispanian corn made by the magistrates currently in command. Despite the obscurity of Livy's

38 The scholarly literature concerning this passage and its relevance concerning Roman Republican taxation is quite extensive. Among the most recent contributions, see, J. France, "Deux questions sur la fiscalité provinciale d'après Cicéron *Ver.* 3.12", in J. Dubouloz, S. Pittia (dir.), *La Sicile de Cicéron. Lectures des Verrines* (Paris 2007) 169–184; J. Dubouloz, S. Pittia, "La Sicile romaine, de la disparition du royaume de Hiéron II à la réorganisation augustéenne des provinces", *Pallas* 80 (2009) 85–125, esp. 101–107; T. Naco del Hoyo, "The Republican 'war economy' strikes back: a 'minimalist' approach", in N. Barrandon, F. Kirbihler (dir.), *Administrer les provinces de la République romaine* (Rennes 2010) 171–180, esp. 172–175; Soraci, loc. cit. (note 4 above) 52–55; J. Prag, "Sicily and Sardinia-Corsica: the first provinces", in D.B. Hoyos (ed.), *A Companion to Roman Imperialism* (Leiden–Boston 2013) 53–65, esp. 59–65; J. Serrati, "The financing of Conquest: Roman Interaction with Hellenistic Tax Laws", in H. Beck, M. Jehne, J. Serrati (eds.), *Money and Power in the Roman Republic*, Collection Latomus vol. 355 (Bruxelles 2016) 97–113; J. Tan, *Power and Public Finance at Rome, 264–49 BCE* (Oxford 2017) 73 and n. 13.

39 *Dum populus senatusque Romanus vellet*. As a recent summary, see E. García Riaza, "Foreign cities. Institutional aspects of the Roman expansion in the Iberian Peninsula (218–133 BC)", in M. Jehne, F. Pina Polo (eds.), *Foreign clientelae in the Roman Empire. A reconsideration* (Stuttgart 2015) 119–151.

vocabulary, the Senate initially seemed to wish to limit the capacity of the Roman officials in charge of imposing abusive selling prices for the Hispanian corn (*ne frumenti aestimationem magistratus Romanus haberet*, 43.2.12). Second, the Senate also wished to limit their officials' capacity of forcing the Hispani to sell 5% of their corn (which was probably the deal struck with such 'allies' in their treaties) at the price determined by said officials (presumably an excessively low one): *neve cogeret vicensimas vendere Hispanos, quanti ipse vellet* (43.2.12).⁴⁰

In my view, it remains difficult to believe that compulsory purchases of cereal and their commutation in cash were operative in Hispania at such an early date (c. 170s BC), mainly for monetary and administrative reasons. We should remind ourselves that Cicero's description of the Sicilian 'other tithes' (*alterae decumae*) are dated in the 70s BC, exactly one century later. However, such early compulsory purchases might have only intended to contribute to the eventual feeding and supplying of the current Roman armies. In fact, we know from another Verrine passage that the *aestimatio frumenti* was operative in Hispania at least in Cicero's times (2Verr. 3.83.192).⁴¹ Although there is no clear indication of the beginning of such practices, in his speech on *de Lege Agraria* Cicero remarks that a *vectigal* from the *Hispani* was effectively discontinued during the Sertorian War 83–72 BC, and that it was not long before Cicero composed his speech against Verres (Cic. *Leg. agr.* 31.83). Therefore, it is likely that such *vectigal* corresponded to the old system of feeding the Roman armies within the Hispanian provinces, by means of an imaginative and certainly *ad hoc* solution.

As for the *plerisque Poenorum* as subjects of *vectigal certum* (*stipendiarium*), in Cicero's time they probably correspond to most of the Africans who survived Carthage's destruction in 146 BC, and who were therefore given the lowest juridical status concerning land-use as *stipendiarii*. According to Appian, in his extensive report on the conquest of Carthage and its immediate aftermath, a *phóros* – in the form of both a personal and a land tax – was levied on the surviving population defeated in 146 (App. *Pun.* 135). Likewise, the African chapters of the *Lex Agraria* (CIL I² 585 (= RS 2)), dated 111 BC, contain expressions such as *ager stipendiarius*, the *stipendiarii* (as a noun) and even *stipendium*, usually understood as a land tax, a particularly unique case for the entire Republican pe-

⁴⁰ J. Muñiz Coello, *El proceso 'de repetundis' del 171 a. de C. Livio XLIII, 2* (Huelva 1981), esp. 32–43; J.S. Richardson, *Hispaniae. Spain and the Development of Roman Imperialism, 218–82 B.C.* (Cambridge 1986) 112–116; Naco del Hoyo, loc. cit. (note 4 above) 246–248; Briscoe loc. cit. (note 31 above) 390–394. Even today, J. Rich's brief remarks seem to be the most plausible interpretation: "The only source for the half-tithe is Livy 43. 2 which is better interpreted as dealing with the sale of grain to the Roman authorities (so N. Mackie, *JRS* 71 (1981) 187, not refuted by R. 115 n. 96, who does not explain what Livy's reference to the Spaniards selling the *vicensumae* can mean if they were due to the Romans as a tax)", J.W. Rich, "Review of J.S. Richardson, *Hispaniae. Spain and the Development of Roman Imperialism, 218–82 B.C.*, Cambridge 1986", *JRS* 78 (1988) 212–214, esp. 213.

⁴¹ *Ideo valet ista ratio aestimationis in Asia, valet in Hispania, valet in iis provinciis in quibus unum pretium frumento esse non solet.*

riod.⁴² Unfortunately, we know almost nothing of how any such contributions were organised and eventually collected during most of the Republican period. Moreover, it may not be coincidental that such African *stipendiarii* also appear in a mere military context one century later. In particular, two passages from *Bellum Africum* report Caesar's logistical problems in securing corn for his armies during the African campaigns of the civil war against Pompey. In this case, the *stipendiarii aratores* had joined Caesar's armies, as either auxiliaries or mercenaries (B.Afr. 20.4; 43).⁴³ Thus, it can be argued that at least some of the African *stipendiarii* may have contributed as soldiers, while also supplying the Roman armies with corn within the province or elsewhere. If this were the case, in Cicero's mind the *vectigal certum* contributed by some of the Africans – probably the African *stipendiarii*, after their former defeat at war – certainly would have been called *stipendiarium*.

According to the OLD voice for *stipendiarius*, 'taxpayer' is also understood as the tributary condition 'originally to defray the expenses of an occupying army' and '(of a tribute) imposed as a payment towards the expenses of the occupying forces'. Thus, *stipendiarius* seems to be clearly associated with the financing of wars and military expenses paid by the towns and *populi* that the Roman armies had already defeated, in other words by the *stipendiarii*. For instance, when in his first decade Livy infers that oblong shields began to be used by the Roman legions as early as the instauration of their military pay (traditionally dated c. 406–396 BC), we find a similar definition for *stipendiarius* as directly related to the military wages of the Roman armies: *postquam stipendiarii facti sunt* (Liv. 8.8.3). In fact, in 1840 M. Dureau de la Malle already suggested that *stipendiarius* should be understood as subjected by the obligation for taking care of the soldier's pay.⁴⁴

Be that as it may, the financial needs of the Roman armies campaigning overseas often made their generals dependent almost exclusively on the available resources, thanks to their superior coercive power. Channelling supplies and cash directly from Rome for the armies was not always the best option, especially when attempting to reach the actual war fronts, which was a very arduous task, even for experienced armies. This caused major logistical challenges as well as further strategic considerations involving Rome's foreign policies at the time. In such cases, provincial subjects must have become the target of the Ro-

⁴² See, Dalheim, loc. cit. (note 20 above) 215–216; M.H. Crawford (ed.), *Roman Statutes* (= RS) (London 1996, vol. 1) 113–180; L. de Ligt, "Studies in Legal and Agrarian History IV: Roman Africa in 111 B.C.", *Mnemosyne* 54.2 (2001) 182–217, esp. 186–187; de Ligt, loc. cit. (note 3 above) 360–362, and esp. 357, also calling the African *stipendiarii* (lins. 78 and 80) 'the tax paying communities'. See recently, G. Sears, *The Cities of Roman Africa* (Stroud 2011) 31–36.

⁴³ See the commentary on both passages from *Bellum Africum* in M. Müller, *Das Bellum Africum: Ein historisch-philologischer Kommentar der Kapitel 1–47*, PhD Diss. (Trier 2001) 188–189.

⁴⁴ M. Dureau de la Malle, *Économie politique des Romains* (Paris 1840) vol. 2, 421.

man generals, extorted not because Rome had already implemented any sort of regular tax collection – quite unlikely in such precarious circumstances –, but simply because it was the most realistic move in order to obtain the required funding.⁴⁵ For instance, in 216 BC the Senate encouraged A. Cornelius Mammula, Sardinia's *propraetor*, to obtain wages and supplies for his legions from outside of Rome, immediately urging the so-called Sardinian allies (*civitates sociae*) to contribute with *stipendium frumentumque* (Liv. 23.21.4; 6).⁴⁶ Despite this gentle language, Livy explicitly states that such levies of both cash and corn were overly abusive, especially since they were being claimed from 'allies' – regardless of the precise meaning of this word at this point in history. In Livy's account of the events in Sardinia, such unfair claims are most likely behind the massive rebellion led by Hampsicora against the Roman presence on the island which broke out only a year later (Liv. 23.32.9).⁴⁷

As argued in this paper, *civitas stipendiaria* has often been claimed to be a synonym of a '(permanent) tax paying town'. However, when taking a closer look at the specific historical background of a notorious passage typically associated with such a meaning, it will certainly provide us, instead, with new insight regarding its military dimension. In 206 BC, a few months before the Punic forces were ultimately expelled from the Iberian Peninsula and the Hannibalic War moved to Africa, it was rumoured that Scipio Africanus (cos. 205), the leading Roman commander in Hispania, had died from a sudden illness. Immediately thereafter, an uprising of the Ilergetes (inland, NE) against Roman control took advantage of Scipio's temporary absence, and a growing sense of unease was also felt by the legionaries quartered at a Roman camp near the Sucro river (northern New Carthage), which led some of them to a mutiny. According to Livy, the Sucro legionaries complained not only about their delayed wages, but also about their long inactivity, which had prevented them from having free access to

⁴⁵ See, most recently N. Rosenstein, "Bellum se ipsum alet? Financing Mid-Republican Imperialism", in H. Beck, M. Jehne, J. Serrati (eds.), *Money and Power in the Roman Republic*, Collection Latomus vol. 355 (Bruxelles 2016) 114–130, esp. 116–119, particularly highlighting a notorious passage by Polybius (23.14.7–11) where Scipio Africanus is required to hand over the cash obtained after Magnesia's victory (190 BC) 'for the army's pay'; and also see, N. Rosenstein "Tributum in the Middle Republic", in J. Armstrong (ed.), *Circum Mare: Themes in Ancient Warfare* (Leiden–Boston 2016) 80–97, esp. 80–83.

⁴⁶ *Eademque ferme de stipendio frumentoque ab A. Cornelio Mammula propretore ex Sardinia scripta. [...] Cornelio in Sardinia civitates sociae benigne contulerunt.*

⁴⁷ *Et proximo iis anno acerbe atque avare imperatum; gravi tributo et conlatione iniqua frumenti pressos.* See, Naco del Hoyo, loc. cit. (note 4 above) 95–105; A. Roppa, P. van Dommelen, "Rural settlement and land-use in Punic and Roman Republican Sardinia", *Journal of Roman Archaeology* 25 (2012) 48–68, esp. 54, n. 25; Prag, loc. cit. (note 36 above) 61, n. 12. It might be useful to compare the status of such Sardinian 'allies' with the Hispanians who sent some delegates to the Roman Senate in 171 BC complaining about being treated 'as Rome's enemies' (Liv. 43.2.2).

war spoils for months.⁴⁸ Given that booty was at that time the main source of income for the Roman soldiers, regardless of the actual amount of their regular pay (*stipendium*), the mutineers ‘thought money could be exacted from allies, and also neighbouring cities plundered’ (Liv. 28.24.16).⁴⁹

When news of Scipio’s full recovery finally reached Sucro, he was already heading to the Roman camp. In order to put an end to the rebellion and punish those involved, Scipio complied with some of the legionaries’ demands, sending his own *exactores* to collect the amount required for the army pay, which was understood to be from the nearby towns of the already defeated Iberians: *circa stipendiarias civitates exactoribus stipendii spem propinquam facere* (Liv. 28.25.9). In F.G. Moore’s translation of this passage for Loeb, it is implied – without providing further evidence – that such local towns were already regular taxpayers to the Roman authorities, simply because Livy refers to them as *stipendiariae*.⁵⁰ What it is usually considered a technical term in Livy’s passage – *civitates stipendiariae* – has provided alleged ‘evidence’ for some to argue that a regular tax system had been set up in Spain at least in 206 BC. Specifically, this text has often been analysed along with a passage by Florus concerning the final episodes of the war in Hispania that same year. In this passage, Florus makes use of the exact same terminology: *Stipendiariam nobis provinciam fecit* (Flor. 1.33.7). However, the sole terminological argument barely serves as evidence of regular tax collection in Hispania at such an early date. In my view, Rome’s primary objective still was to successfully continue the war against Carthage, now in Africa.⁵¹

It is also worth noting that Polybius’ fragmented narrative on this episode provides more relevant details than Livy’s. According to the Polybian version, in

48 Liv. 28.24.5–9; Zonaras 9.10; App. *Hisp.* 34; Polyb. 11.25–26. On this episode, see: E.T. Salmon, “Scipio in Spain and the Sucro incident”, *Studia Classica* 24 (1967) 77–84; S.G. Chrisanthos, “Scipio and the Mutiny at Sucro 206 B.C.”, *Historia* 46.1 (1997) 172–184; Naco del Hoyo, loc. cit. (note 4 above) 54; 137–138; B. Bleckmann, “Roman War Finances in the Age of the Punic Wars”, in H. Beck, M. Jehne, J. Serrati (eds.), *Money and Power in the Roman Republic*, Collection Latomus 355 (Bruxelles 2016) 82–96, esp. 85–87.

49 *Sociis pecunias imperari et diripi propinquas urbes posse*.

50 ‘For the present he decided to use gentle measures, as he had begun to do, and to bring the hope of pay nearer by sending collectors round the tributary states’: Moore (Loeb ed. 1971) 105. In Caes. *Gal.* 1.30.3, however, the sense of *civitates stipendiariae* seems to be related to a general meaning of subjection over the Gallic towns. See, J. Best, B. Isaac, “The Helvetians. From *Foederati* to *Stipendiarii*. Cicero’s *Pro Balbo* and the Legal Status of the Helvetians”, *Talanta* 8–9 (1977) 11–32, esp. 19–22; Naco del Hoyo, loc. cit. (note 4 above) 56; Soraci, loc. cit. (note 4 above) 61.

51 Dalheim, loc. cit. (note 20 above) 79, n. 17; W.V. Harris, “Current directions in the study of Roman Imperialism”, in W.V. Harris (ed.), *The Imperialism of Mid-Republican Rome* (Rome 1984) 13–34, esp. 18. *Contra*, Richardson, loc. cit. (note 40 above) 53–54; Naco del Hoyo, loc. cit. (note 4 above) 54, n. 145; 134–138 (also on Florus’ rhetorical use of *stipendiaria* in this precise context and others); F. Cadiou, *Hibera in terra miles. Les armées romaines et la conquête de l’Hispanie sous la République (218–45 av. J.-C.)* (Madrid 2008) 497–500.

order to convince the mutineers to surrender, Scipio urged his officers to pretend that they were in fact collecting the needed funding (in theory, for the mutineers' wages), by gathering the resources from local Iberian towns around Sucro's camp used to pay for the maintenance of the Roman armies (Polyb. 11.25.9).⁵² If both passages are read together, Livy's *civitates stipendiariae* would be better understood as the surrendered towns whose war indemnities had been mostly used to keep the Roman armies' pay (*stipendium*) up to date, and whose political status as defeated enemies and present subjects simply made them an easy target for repeated plundering. Therefore, a simple and straightforward conclusion seems to emerge from this episode. Roman *exactores* levied any resources from the local towns since they had been formerly defeated at war and were thus considered to be *peregrini dediticii* from a Roman viewpoint. In other words, their people and goods were at Rome's disposal at any time. In Livy's discourse (supported by the Polybian version), local towns were also named *stipendiariae*, because their subjected status served – in this particular case – the sole purpose of supplying the Roman armies with the appropriate resources, in order to advance the Roman soldiers' *stipendia*, still due to them. According to this reasoning, in the literary context of Livy's passage on the Sucro events, *civitas stipendiaria* should be more accurately translated as 'a local town currently supplying the legionaries' wages (*stipendium*)', but not 'a local taxpaying town' and certainly not 'a local town subjected to a tax called *stipendium*'. This said, no fiscal purpose lies behind the strategy of Scipio and the Roman armies stationed at Sucro, according to Livy's use of *civitates stipendiariae*. On the contrary, nothing but a momentary snapshot regarding the financial needs of Scipio's armies within a post-war context seems to have been revealed here.⁵³

In conclusion, since the nineteenth century, the political submission of provincial subjects during the Republican expansion has been associated to their alleged condition as permanent and regular taxpayers, with *stipendiarius* often being used as their terminological label. Similarly, to a certain extent, *civitas stipendiaria* has become a modern cliché as a synonym of 'taxpaying foreign town formerly defeated at war'. However, upon scrutiny of all the literary and epigraphical evidence, several meanings and uses for *stipendiarius* seem to emerge, and not all of them are connected to Rome's Republican taxation. Firstly, during the last two centuries of the Republic there is some indication from our sources that Rome was willing to make progress in a more efficient and 'imperial'

⁵² In 205 BC, when the second Ilergete uprising was crushed the Roman commanders demanded a *duplex stipendium* (for that year), cereal for six months and *sagae* and *togae* for the military, as well as the delivery of hostages from thirty peoples, all sorts of indemnities absolutely connected with army needs: Liv. 29.3.5. Naco del Hoyo, loc. cit. (note 4 above) 140–142; Cadiou, loc. cit. (note 51 above) 500.

⁵³ F.W. Walbank, *A Historical Commentary on Polybius*, vol. 2 (Oxford 1967, repr. 1999) 307; Naco del Hoyo, loc. cit. (note 4 above) 137; Cadiou, loc. cit. (note 51 above) 498–499.

management of their provincial subjects and resources. Accordingly, we may find a generic form of naming the provincials as *stipendiarii*, addressing primarily their political subjection. Secondly, whereas sometimes such terminology certainly relates to a permanent taxpaying status, the Latin sources only describe foreigners who were also tributaries to other foreigners, but never to Rome. Thirdly, Roman commanders could also claim direct support – probably in any form of wealth – from the local subjects in order to supplement payment for their troops' wages (*stipendium*). Therefore, the *dediticii* who had been defeated in battle, perhaps not long ago, were referred to as *civitates stipendiariae* or *stipendiarii* in the Latin sources, only because they eventually contributed to support the Roman armies' financial needs, and not because they were allegedly considered to be permanent tax payers to the Republic.

Although it has been argued that by Cicero's time there was a progressively acquired 'imperial awareness' in Rome, questions remain unanswered as to the vocabulary referring to the Republican tax collection from the provincial subjects. For instance, in her 2010 paper C. Soraci argues that the original meaning of *stipendiarius* rightly connects it with the legionary's wages (*stipendium*). However, she also claims that during the second century BC, such *stipendium* was subsequently paid for by the defeated enemies (the *stipendiarii*) and eventually became a 'tributo versato più o meno regolarmente dalle popolazioni vinte ed in particolare dalle province'.⁵⁴ This is a debatable issue, since we do not yet know exactly how and when such *ad hoc* levies destined to fund the Roman army expenses could have eventually become permanent tax contributions from the provincials. To a great extent, Soraci is based on J.S. Richardson's arguments in favour of regarding the *stipendium* as the evolution of irregular exactions already carried out after the arrival of the Roman armies in Hispania during the Hannibal War. In his view, if the Senate was unable to dispatch regular funds and supplies for their armies, the irregular requisitions over the *stipendiarii* could have supplemented the resources at the disposal of the current Roman generals in charge of Hispanian affairs, in order to comply with the wages due to their legionaries and their needed supplies while stationed in Hispania. So, in Richardson's opinion Ti. Sempronius Gracchus (cos. 177), praetor in Hispania Citerior Gracchus in 180–179, would have demanded a direct and regular tax – also called a *stipendium* – of certain Celtiberian *populi* in accordance with the peace treaties 'signed' with them. According to Richardson, the next Roman officials in command simply followed Gracchus' path from the 170s onwards.⁵⁵

⁵⁴ Soraci, loc. cit. (note 4 above) 76.

⁵⁵ Richardson, loc. cit. (note 40 above) 53–54; 112–125; Richardson, loc. cit. (note 2 above) 586–587. This idea was followed by Lintott, loc. cit. (note 2 above) 74 when he remarks that "*stipendium*, as we have seen, came to be demanded regularly from Spanish peoples as maintenance for the

However, there have been reasonable objections to Richardson's arguments on Gracchus' regulations on permanent taxation of the Hispanians, particularly concerning his actual degree of intervention in comparison with some previous commanders. For instance, in an acute review of Richardson's book, J.W. Rich cogently argued that there is no convincing evidence proving Gracchus' active role in such fiscal design during his modest time in office. Instead, Rich is more in favour of seeing a 'gradual evolution' from *ad hoc* levies to yearly taxes throughout the second century BC.⁵⁶ In my view, partially supported by F. Cadiou, Gracchus' actions were barely different from those of other Roman commanders of the second century BC. Rome simply treated the Hispanians as *dediticii* (or *stipendiarii*) according to their lowest juridical status, demanding from them whatever they pleased, simply by means of its military superiority. Such *ad hoc* levies might have only turned into regular exactions when some Hispanian *stipendiarii* assumed that contributing to Rome's military effort was part of their tax-paying role. Such early contributions – in the form of sharing the cost of the Roman legionaries' wages and supplies over the Hispanians – only progressively became a regular practice among the Republican authorities in office. Yet, we cannot single out any specific measure directly undertaken by Gracchus in this manner, other than exacting *ad hoc* levies and imposing war indemnities.⁵⁷

Regardless, the financial needs of the Roman armies as well as the political dimension of some tax terminology may provide us with a better explanation of the progressive evolution of some exactions into permanent tax obligations within a provincial context, and with them the technical tax vocabulary as well. According to C. Nicolet, after 167 BC and up to the Social War (91), the Italian *socii* continued paying for the wages or *stipendium* of their own allied troops joining the Roman legions. However, the extraordinary tax (*tributum*) that some Roman citizens used to pay according to their rent scales, in order to fund Rome's yearly war expenses, was then temporary abolished.⁵⁸ That said, since the Italian *socii* were not exempt from their war tax obligations after 167, it may be worth considering that the lower juridical condition of the provincial *stipendiarii* made them even better targets for similar – or even heavier – exactions, particularly from this same period onwards. Such exactions, originally considered *ad hoc* payments for army needs both in Italy and in provincial contexts, became progressively permanent when the Roman legions and their own auxiliaries (Ita-

army until it became consolidated into an annual tax, while in Africa it was imposed immediately on the conquered in 146 BC".

⁵⁶ Rich, loc. cit. (note 40 above) 213.

⁵⁷ An early date of the so-called 'Iberian coinage', as evidence for such alleged regular payments in cash by the Hispanians, remains a rather controversial issue. See, Naco del Hoyo, loc. cit. (note 4 above) 159–166; Cadiou, loc. cit. (note 51 above) 477–543.

⁵⁸ C. Nicolet, "Le *stipendium* des alliés italiens jusqu'à la Guerre sociale", *PBSR* 46 (1978) 1–11, esp. 10–11.

lians as well as *externae*) were to be billeted, fed, equipped and paid year after year at anyone else's expense. Accordingly, the army needs and the lesser protective political status of the *stipendiarii* made them virtually permanent taxpayers until the Principate actively legislated on provincial taxation. In fact, at the edge of the Roman Republic, the Latin tax technical terminology and *stipendiarius* in particular had also evolved – along with their distinct meanings and uses – from a strictly military dimension to a political one as well.

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