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# THE NIGHTMARE OF BACHELORS: DEBATES ON THE BACHELOR TAX IN THE EARLY YEARS OF THE TURKISH REPUBLIC

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## Abstract

This study researches the bachelor tax from a historical perspective. The study focuses on discussions regarding the bachelor tax since the early period of Turkey, underlining that it was not introduced as a separate tax in the Turkish tax system. Süleyman Sırrı Bey has repeatedly proposed a law for the implementation of the bachelor tax. However, these proposals always resulted in negative. Therefore, this tax could not take its place in the Turkish tax system. Although these tax proposals were not put into effect, the press of the period showed a close interest to it. Due to the close interest of the Turkish press to this tax, newspapers constitute the basis of the study. As discussed below, there were both in favor and against opinions on the bachelor tax. In some news, moreover, there was a sarcastic approach to this tax. The view, for instance, that 'I sell my coat and pay my taxes, but still will not get married' is quite interesting. As a result, the discussions regarding bachelor tax had an important position in the first years of the Republic. On the other hand, nowadays, the bachelor tax has also been the subject of discussion in the Turkish press. But, based on these discussions, the study concludes that it is not easy to introduce the bachelor tax today.

**Key Words** : Tax, Bachelor, The Bachelor Tax, Süleyman Sırrı

**JEL Classifications** : N00, K34, H2

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# BEKARLARIN KORKULU RÜYASI: CUMHURİYETİN İLK YILLARINDA BEKARLIK VERGİSİNE DAİR TARTIŞMALAR

## Öz

Bu çalışma köklü bir geçmişe sahip olan ve birçok ülkede uygulanmış olan bekarlık vergisini tarihsel bir perspektiften ele almaktadır. Çalışmada Türk vergi sisteminde münferit bir vergi olarak uygulanmayan bekarlık vergisine ilişkin olarak, özellikle Türkiye Cumhuriyeti'nin kuruluş döneminde meydana gelen tartışmalara yer verilmektedir. İlgili verginin uygulanmasına yönelik olarak Süleyman Sırrı Bey tarafından defalarca kanun teklifinde bulunulmuştur. Ancak bu teklifler her seferinde olumsuz bir şekilde neticelenmiştir. Dolayısıyla bu vergi Türk vergi sistemindeki yerini alamamıştır. Her ne kadar bu vergi teklifi yürürlüğe girmemiş olsa da dönemin basını bu muhtemel vergiye yakın bir ilgi göstermiştir. İlgili dönemde Türk basınının bekarlık vergisine gösterdiği yakın ilgi nedeniyle, gazete haberleri çalışmanın dayanak noktasını oluşturmaktadır. Bu haberlerden de görülebileceği üzere, bekarlık vergisine ilişkin olarak ilgili verginin hem lehine hem de aleyhine görüşler ortaya konulmuştur. Hatta bazı haberlerde vergiye karşı alaylı bir yaklaşım tarzı da sergilenmiştir. Örneğin 'ceketimi satarım ve vergimi öderim yine de evlenmem' görüşü oldukça ilginçtir. Tüm bu görüşler kapsamında bekarlık vergisine ilişkin tartışmalar Cumhuriyet'in ilk yıllarında önemli bir konuma sahip olmuştur. Ayrıca yakın dönemde Türk basınında bekarlık vergisi yeniden tartışma konusu olmuştur. Bu tartışmalardan hareketle, çalışma günümüzde bekarlık vergisinin uygulanmasının kolay olmadığını ileri sürmektedir.

**Anahtar Kelimeler** : Vergi, Bekarlık, Bekarlık Vergisi, Süleyman Sırrı

**JEL Sınıflandırması** : N00, K34, H2

## INTRODUCTION

It is known that taxes -from past to present- have left a deep impact on human life based on the source, subject, amount, or rate of tax. Some taxes, for instance, have had an impact on the marital status of individuals and have influenced their thoughts on getting married or not. The most well-known example of this tax is the bachelor tax. The history of this tax goes back to the Ancient Greek and Roman periods, and it is widely regarded that people in these periods were taxed based on their preference for staying single. This tax showed its existence in some other countries ranging from Europe to America, Africa, and the Middle East.

The Ottoman State, for example, included the bachelor tax (under the name of *resm-i mücerret*) in its fiscal system. In addition to the bachelor tax, it also introduced some taxes such as *tütün resmi*, *arus resmi* and *nikah resmi*. All these taxes were related to the marital status of individuals. The bachelor tax, which has a deep-rooted history of implementation, also gained great importance during the spread of the idea of nation-states and the rulings of fascist administrators such as Benito Mussolini and Adolf Hitler. In this period, it was regarded that the power of the state was directly proportional to the population power, so the governments in question included this tax in their tax systems.

It is possible to come across discussions on the bachelor tax during the founding years of the Republic of Turkey. In order to put this tax into practice, although the law proposals were made repeatedly by Bozok deputy Süleyman Sırrı, these efforts did not yield results and the bachelor tax could not take its place in the Turkish tax system. It is important to underline one point here as although the bachelor tax is a tax that has not been introduced separately in the Turkish tax system, it is possible to come across some practices reminiscent of this tax. In Article 90 of the income tax law of 1949, for example, a regulation was made against single people by imposing on them an extra 5%-point income tax.<sup>2</sup> Another example is that there are some regulations in the Turkish tax system to

<sup>2</sup> Income Tax Law, Law No: 5421, Accepted: 3.6.1949.

support married people, such as paying extra money to those who are married and have children, unlike not paying to singles.

On the other hand, however, although the bachelor tax was not included in the Turkish tax system, it received close attention from the press of the period when the law was proposed, and there was much important news about this tax proposal, sometimes with a sarcastic attitude. This news showed not only the opinions of famous people but also columnists, and some citizens in favor and against the tax. In addition, the newspapers of the period provided an important perspective on the reaction against the bachelor tax in that period through the cartoons they published.

A new debate has emerged recently about the application of the bachelor tax in the Turkish tax system. This discussion has been the subject of social media and news especially -rather than the academic community. However, the fact that this issue has lost its importance in the time that has passed since these discussions leads us to consider the difficulties in the implementation of the bachelor tax, which, as Burhan Felek puts it, ‘occurs like a comet from time to time’. In this sense, it is regarded that there are some obstacles in front of the implementation of this tax, which makes singles uneasy every time whenever it is the subject of discussion. Because, despite the fact that bachelor tax was applied in the past, there are some factors that may delay marriage such as women’s active role in education and business life with economic development, economic problems in developing countries, and some other individual and social reasons. All these factors stand before us to put off marriage. Moreover, the decrease in the number of marriages due to the increase in the age of marriage as a result of the increase in individualization in today’s societies and therefore the fact that singles become a potential source of the vote for political parties is thought to make the implementation of this tax even more difficult.

Within the framework of these evaluations, the study deals with the history of the bachelor tax, focusing on the debates on the bachelor tax in Turkey as well as on the bachelor tax practices in the Ottoman State. The study makes a general evaluation in the conclusion part.

## **I. THE HISTORY OF BACHELOR TAX: FROM THE EARLY PERIODS TO THE OTTOMAN STATE**

There has been an aim towards taxation of singles since ancient times. Especially in the Ancient Greek and Roman periods, it was regarded that there was a heavy tax on single men due to their bachelor. It is argued in the literature that the request of singles to make an extra payment first dates back to Plato (428-347 BC), and single men were asked to make an annual payment as punishment for their bachelor. The Roman King Augustus Caesar put this request into effect, about four centuries after Plato. Accordingly, a distinction was made between being married or having at least three children and being single or not having children. Thus, a different tax policy was put into practice for both groups -in favor of the married group or the group with children (McCurdy, 2009: 59).<sup>3</sup>

This taxation policy, which was against singles and childless families, continued its existence in the following periods. By 1695, almost every country in Europe (for example, see The Marriage Duty Act for England) imposed a bachelor tax on single men because of their bachelor. Of course, the practice of taxing men for the right to remain bachelor was not limited to Europe. In many regions from South Africa to Argentina and America, single people were subject to this tax (Kornhauser, 2013: 467–468). Towards the end of the 1920s, Cuba, for instance, established a tax amounting to 10 dollars, as a head tax from every single person due to being single (Vakit Newspaper, 5 April 1929, p. 3).

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<sup>3</sup> However, McCurdy (2009: 59) claimed that the bachelor tax was first introduced by King Charles II in 1660 in order to distribute the tax burden more equitably rather than punishing singles.

The bachelor tax, which managed to survive until the middle of the 20th century, was implemented in the fiscal systems of their countries by Benito Mussolini (Italian Politician, 1883-1945), Nicolae Ceausescu (Romanian Politician, 1918-1989), and Adolf Hitler (German Politician, 1889-1945), who were called fascist administrators in this period (Kornhauser, 2012: 486). In his speech in May 1927,<sup>4</sup> Mussolini, for example, saw the issue of increasing the Italian population as ‘The Demographic Battle’, focusing on the use of tax policy in winning this war (Pollard, 2005: 80-81). Another country that desired the implementation of the bachelor tax in this period was Greece. The Greek Government wanted this tax to be collected from singles between the ages of 30 and 55 (Vakit Newspaper, 12 April 1929, p. 4). In fact, according to the news of Anadolu Newspaper dated 1937, a law imposing bachelor tax was drawn up in Greece and according to this law, every citizen over the age of 25 was required to pay this tax (Anadolu Newspaper, 3 February 1937, p. 4). In addition, the relevant law included some sanctions such as the inability to divide the inheritance, the transfer of their properties to the government when they die, and the deprivation of the right to work of single civil servants on those who prefer to remain single.

Similarly, the Soviet Union introduced bachelor tax in 1941, initially by aiming to increase the birth rate and then to be used to finance the opportunities offered by the state to mothers and their children.<sup>5</sup> This tax was generally imposed on a person who does not marry for religious reasons and on citizens who are childless or have only one child. On the other hand, the Soviet Union benefitted from some honorary titles such as ‘Heroic Mother’, ‘Glory of Motherhood’ and ‘Medal of Madernity’ for women in order to encourage them to give birth to more children (Teitelbaum & Winter, 1985: 42). Although there were some changes in the implementation of this tax over time, the bachelor tax managed to survive for a long time in the Soviet Union. In addition, following the collapse of the Soviet Union, the bachelor tax has been the subject of debates in both Ukraine (2012) and Russia (2017) in the first quarter of the 21st century (Ironside, 2017: 854, 876).

On the other hand, it is known that in all these societies it is possible to be exempt from the bachelor tax. Although it differs from country to country, the main exemptions from the bachelor tax were those with a physical disability, those with mental illness, and those in prison. In addition, people who proposed to a woman but were rejected were also exempted from the bachelor tax, provided that they could prove their status.<sup>6</sup> However, this was not possible in every society. The reproach of 35-year-old American William Atzinger, who made a marriage proposal but did not receive a positive response and remained single, and therefore faced with the bachelor tax, for example, is quite interesting. According to a 1921 newspaper report, William refused to pay the \$3 tax imposed on singles. Because he argued that the main addressee of the bachelor tax was not himself, but rather those women who called as spinsters. Therefore, he refused to pay this tax unless these spinsters were taxed just like him (The Social Hygiene Bulletin, 1921: 5).

When we consider the reasons behind the taxation of singles, there were quite several factors. First, it was thought that a tax to be collected from singles would make a significant contribution to the state treasury. Secondly, the intense wars in the past caused a decrease in the male population, and a bachelor tax was introduced in order to increase the population in the society - and therefore the number of male warriors. Thirdly, as it is known, men who died in wars left behind widows. The remarriage of these widows was of great importance in terms of state public finances. Because it was regarded that if these widows were not married, the states had to provide financial assistance to them, which would lead to an increase in public expenditures. For this reason, in addition to providing public income to the state, forcing men to marry through the bachelor tax also offered an opportunity to reduce public expenditures (Barnet, 2013: 1–2).

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<sup>4</sup> The following statements of Mussolini in his speech are quite interesting: “... What is 40 million Italians compared to 90 million Germans and 200 million Slavs? What is 40 million Italians compared to 40 million French and 90 million people living in their colonies, or 46 million British and 450 million people living in their colonies?” (Pollard, 2005: 81).

<sup>5</sup> In terms of Turkey, it is possible to encounter a similar application in the Public Health Law No. 1593, dated 6 May 1930. In article 156 of the relevant law, it was decided to give a cash reward to women who have 6 or more children, or a medal to those who wish (Semiz, 2010).

<sup>6</sup> It is also a fact that the situation stated in this group is very suitable for abuse (Barnet, 2013: 1-2).

Finally, the reason behind the recommendation of marriage was that the person who is married and has children is inclined to activities that can contribute to his family and therefore society. In other words, it was believed that single people are more selfish, but the contribution of a married family with children to society can be higher compared to singles. For example, even today there are arguments that single people have a higher crime tendency than married people (Barnet, 2013: 1–2).<sup>7</sup>

In addition to the reasons put forward for its implementation, those in favor of the bachelor tax also had some different opinions. According to them, for example, single people do not participate fairly in the taxes collected in society, as compared to married people, because it was stated that these people only shop for their consumption. However, it was argued that if they were married, they would also shop for their family members and in this way, they would spend more and pay a higher tax. Another argument is that single people have higher solvency compared to married people and therefore they should be taxed (Kornhauser, 2012: 471).<sup>8</sup> Those in favor of the bachelor tax also saw this tax as a form of punishment of single people in addition to its income-generating nature. Thus, it was regarded that the status of the single person would decrease to a lower level in society through the collection of the bachelor tax (McCurdy, 2009: 92).

In line with these main purposes of the bachelor tax, which were discussed above in terms of different periods and countries and found an important application area in increasing the population of the countries, when we consider this tax in terms of the Ottoman State, it is seen that the main factors that prompted the Ottoman State to apply for this tax differed from other states. In other words, contrary to what is known or believed in the literature, the Ottoman State introduced the bachelor tax to generate income rather than the implementation of the population policy.<sup>9</sup> This assessment differs significantly from sentiments discussed in the literature. Of course, this inference is based on the valuable works of eminent researchers such as İnalçık (1959), Sayın (1999; 2000), and Sudi (2008), who conducted important works in Ottoman State history. These scholars drew attention to the fact that the Ottoman State gave importance to the income part rather than the population issue in their evaluations regarding the bachelor tax. In this context, these studies underlined that the bachelor tax, which was called ‘*resm-i mücerret*’ in the literature, in the Ottoman public finance system was used as a complement to the *resm-i çift*.<sup>10</sup>

Here, the basic tax was ‘*resm-i çift*’ and this term was mainly used for tax payable by a married person who owned enough land (about 60 to 150 acres) to be ploughed by two oxen. If a person was married and had half of the land that could be ploughed with two oxen, then the tax he would pay was ‘*resm-i bennak*’. This tax was divided into two groups as ‘*ekinlü bennak*’ and ‘*caba bennak*’. If persons who were liable to pay all these taxes had a single son with them (either at puberty or over 20 years of age) and this child had land that generates income, then the ‘*resm-i mücerret*’ would be collected from the person in question based on his bachelor. This tax was lower than other taxes (*resm-i çift* and *resm-i bennak*) and was also collected in different amounts from sanjaks to sanjaks. For instance, it was observed that the amount of this tax increased from west to east in Ottoman lands (İnalçık, 1959).

On the other hand, there are discussions about the types of taxes argued above in the literature. Sayın (1999; 2000) and Sudi (2008), for instance, claim that these taxes were a kind of dividend tax. However, İnalçık (1959) argues that these taxes were first a type of head tax but turned into land tax towards the 16th century. These claims and discussions reveal to us the purpose of applying the ‘*resm-*

<sup>7</sup> For example, in terms of American society, before the Industrial Revolution, the issue of family was at the centre of the society and single people were perceived as a threat to the society and therefore being single was not welcomed in the society (McCurdy, 2009: 4). For discussions on Michigan, United States, see Le Roy Barnet, The Attempts to Tax Bachelors in Michigan, Chronicle, 2013. Also, for the practice of bachelor tax in other states in United States see McCurdy (2009).

<sup>8</sup> However, it may be an ambiguous subject that the single people mentioned here have a stronger ability to pay. Because it is regarded that single people are also single due to their poverty. In other words, being single can appear as a necessity rather than a choice.

<sup>9</sup> In the Ottoman State’s fiscal system, taxes had an effect on population planning, basically by differentiating the amount of taxes. For example, in order to increase both the population and the arable land, there were differences in the amounts of ‘*resm-i bennak*’ and ‘*resm-i çift*’ in settlements where the population is low (İnalçık, 1959). The Ottoman administration, which wanted to increase the Muslim population especially in the western regions, determined a lower tax amount in these regions.

<sup>10</sup> For more information on this subject see İnalçık (1959).

i mücerret’, which was the bachelor tax, in the Ottoman State. In this context, as far as we obtained from the literature, we see that the Ottoman State did not apply this tax in order to punish one’s being single and to encourage him to marry. Because, as discussed above, it has been seen that if a person paying the bachelor tax gets married, he pays the ‘resm-i çift’ or ‘resm-i bennak’ depending on the size of the land he owns.

It is also known that the amount of both taxes was quite higher than the ‘resm-i mücerret’. For example, while ‘resm-i mücerret’ was collected as 6 *akçe* in the 15th century, it is known that the ‘resm-i çift’ and ‘resm-i bennak’ was varied between 22 *akçe* and 100 *akçe*, and 6 and 18 *akçe*, respectively.<sup>11</sup> These figures clearly display to us that the tax to which the person gets married has changed and accordingly the amount has increased. Moreover, in some places (for example, as discussed in Karaman Kanunnamesi), ‘resm-i mücerret’ was either not demanded from singles or differences were observed in the limits of being subject to this tax. While, for example, puberty was taken into account in Kütahya to calculate the bachelor tax, the age limit of 20 was set in Aydın (İnalçık, 1959).

The taxes discussed above were the taxes collected from the Muslim population in the Ottoman public finance system. In this context, when we consider the taxes collected from non-Muslims depending on their bachelor status, ‘ispenç’ or ‘ispence’ were taxes collected from non-Muslims based on their marital status. The differences mentioned above on the ‘resm-i çift’ did not exist in the ‘ispenç’. Thus, from the married to the single, from the land to the landless of the non-Muslim, 25 *akçes* were taken from the non-Muslims as head tax (6 *akçes* from the widows) (İnalçık, 1959).

Another tax collected in different amounts depending on the marital status of the person in the Ottoman State was the ‘tütün resmi’ paid by the people who settled in the cavalryman’s land for a temporary period -usually during the winter quarters- and did not engage in agriculture. This tax was collected only from married people (as 6 *akçe*) and single people were exempted from this tax (İnalçık, 1959). In this context, when we consider the application of both the ‘resm-i mücerret’ and ‘tütün resmi’, it is quite clear that the reason applied the bachelor tax in Ottoman State and other states were fundamentally different. This difference reveals that the ‘resm-i mücerret’ did not play a compelling role in promoting marriage in the Ottoman tax system.

On the other hand, the taxes of ‘resm-i arus’ and marriage certificates that were taken from married women regardless of being Muslim or non-Muslim depending on whether they are single or widowed in the Ottoman State also make this evaluation important.<sup>12</sup> These taxes were collected as a type of payment during the marriage ceremony. In this respect, it is obvious that these taxes undertook a task other than the main purposes of the bachelor tax applied by different countries as argued above. All these explanations on why the Ottoman state benefited from bachelor tax make the reasons behind the implementation of bachelor tax in the Ottoman public finance system.

## II. ARGUMENTS ON BACHELOR TAX IN TURKISH TAX SYSTEM: FROM THE EARLY YEARS OF THE REPUBLIC TO THE PRESENT

It is possible to come across discussions on the bachelor tax in the first years of the Turkish Republic, even a few years before the proclamation of the Republic.<sup>13</sup> Although the bachelor tax is a tax that has not entered into force in the fiscal system of the Republic of Turkey, it can be said that the

<sup>11</sup> However, for Rumelian gypsies, 22 *akçes* were collected from everyone, regardless of whether they are married or single (İnalçık, 1959).

<sup>12</sup> The arus tax (called as ‘resm-i arus’) collected during the wedding or nuptials and the marriage certificate requested by the qadi who registered the marriage during the marriage have some fundamental differences in terms of both the amount and the place where it is paid. For more information about these taxes, see Sahillioğlu (1991).

<sup>13</sup> For the regulations that are the source of these discussions, see Türkiye Büyük Millet Meclisi Zabıt Ceridesi (TBMM ZC.), D.1, C.5, İ.1, (9.9.1336/9.11.1920), p. 18; Türkiye Büyük Millet Meclisi Zabıt Ceridesi (TBMM ZC.), D.1, C.4, İ.1, (8.11.1336/8.1.1920), p. 16; Türkiye Büyük Millet Meclisi Zabıt Ceridesi (TBMM ZC.), D.3, C.9, İ.2, (2.3.1929), p. 6; Türkiye Büyük Millet Meclisi Zabıt Ceridesi (TBMM ZC.), D.4, C.6, İ.1, (3.12.1931), p. 10; Türkiye Büyük Millet Meclisi Zabıt Ceridesi (TBMM ZC.), D.6, C.10, İ.1, (1.4.1940), p. 8; Türkiye Büyük Millet Meclisi Zabıt Ceridesi (TBMM ZC.), D.7, C.7, İ.1, (3.9.1944), p. 7.

press of the period showed a very close interest in this issue whenever it was discussed. However, it is quite obvious that this close interest shown by the press has not been shown in the academy. Apart from names like Akkoyun (2000), Semiz (2010), Mutlu (2013), and Özer (2013), it is observed that bachelor tax is not addressed for the Turkish public finance system in the literature. It is thought that the main reason behind the reluctance of the academic community in this regard stems from the fact that the tax in question has not entered into force in the Turkish tax system. However, the recent discussion of the bachelor tax in the Turkish press<sup>14</sup> and social media has brought this tax back to the fore. These discussions have also made this tax valuable to examine from a historical perspective.

In this context, when we consider the law proposals submitted for the implementation of the bachelor tax, the first bill was submitted by Canik (Samsun) Deputy Ahmet Hamdi (YALMAN) on 19 October 1920, before the proclamation of the Republic. This bill was followed by the law proposal presented by Erzurum Deputy Salih Efendi in 1921. However, both bills experienced the same end and were not accepted and entered into force.<sup>15</sup> In addition to these proposals, they were followed by the legislative proposals submitted by Yozgat Deputy Süleyman Sırrı (İÇÖZ) in 1929, 1931, 1940, and 1944, after the proclamation of the Republic, and these proposals, like the others, were not deemed. Considering the content of these proposals, unlike the bills submitted before, in the bills submitted by Süleyman Sırrı, not only men but also women were asked to be subject to bachelor tax.<sup>16</sup>

According to Akkoyun (2000), the desired purpose from the tax revenues requested to be implemented in these law proposals was not the financing of public services; on the contrary, the author claimed that the main purpose was to design population policy. While this assessment is appropriate for the proposals submitted in 1920, 1921, and 1929, it is possible to think that it does not reflect the purposes behind the proposals of the later period. Because the year 1931 essentially corresponds to the Great Depression period, and the years 1940 and 1944 coincide with the Second World War Era. For this reason, contrary to the first three proposals, it comes to mind that eliminating the effects of the global events experienced in the following period was the basis behind this tax. However, as a result of the study carried out in the newspapers of the relevant period, we can say that the extraordinary conditions of the period -the Great Depression and the Second World War- were not covered in the news in question.

As mentioned above, the fact that the bachelor tax has not been implemented in the Turkish tax system has caused this issue not to be discussed in detail in the literature. However, the newspapers of the relevant periods showed great interest in this possible tax although a cynical attitude was adopted in some periods. As can be seen below, many newspapers included articles about the bachelor tax, and some of these newspapers (for example, Cumhuriyet Newspaper, 20 March 1929)<sup>17</sup> shared the views of singles on the related tax under the title of ‘Singles, Now Your Word’.

What is more, newspapers such as Vakit Newspaper (30 March 1929, p.1) organized competitions<sup>18</sup> about the views in favor and against<sup>19</sup> the bachelor tax and gave gifts to the winner as a result of these competitions (Vakit, 17 May 1929, p. 1). Some of these newspapers also added humor to the issue through cartoons on the bachelor tax, as seen below (for other cartoons, see Appendices).

<sup>14</sup> For this news, see ‘Çocuk Yapmayana ekstra vergi!’, Akşam Newspaper, 13 Ocak 2020; ‘Süleyman Sırrı Bey’in Ruhlu Bekarlık Vergisi’ 20 Ocak 2020 Sözcü Newspaper; ‘Bekarlık vergisi üzerine’, Yeni Şafak Newspaper, 28 Ağustos 2020.

<sup>15</sup> Persons to be subject to bachelor tax were listed in the fourth article of this bill.

<sup>16</sup> For example, in the second article of the 1929 bill, it was noted that “women between twenty-five and twenty-five who have an official title and receive a salary or wage from the government and establishments are subject to the obligation in the first article”. The same article was also included in the 1931 proposal. However, there was a change in the proposal dated 1940, accordingly the first article of the proposal noted that “... every single woman who has completed the age of seventeen is liable to bachelor tax”.

<sup>17</sup> An example of this is the article titled ‘Ten Percent from Singles!’ written by Naci Sadullah on April 8, 1940, in the Tan newspaper.

<sup>18</sup> The competition was organized as follows: Every day, the newspaper would give place to the views of the leading figures of the period in favor of or against the tax. Whichever of these views the newspaper readers support, they would write the necessary information on the coupon in the newspaper and send it to the printing house. As a result, gifts would be given to 10 people who would be selected by lottery among the people who voted for the opinion that received the highest number of votes. (30 March 1929, p. 1; 1 April 1929, p. 1). The gifts given as a result of the competition were wrist watches, engagement rings, ink pens, wallets and books (Vakit, 17 Mayıs 1929, p. 1).

<sup>19</sup> For example, Hakkı Süha Bey’s views against the bachelor tax were published in Vakit Newspaper (26 April 1929, p. 1, 4).



**Cartoon 1: This is the world of hope**

**Source:** (Cumhuriyet Newspaper, 21 March 1929, p. 1).

Evaluations in favor of the bachelor tax in the related news showed that married people contribute to the country by raising children, in general; however, singles avoid this responsibility and therefore they were asked to be subject to the bachelor tax. Moreover, in the aforementioned assessments, it was recommended that salaries should be increased for families with children, by citing other countries as an example, even if a tax was not imposed on singles (Vakit Newspaper, 14 April 1929, p. 1-2). On the other hand, the customs that gave rise to marriages as a costly tradition were also criticized, and it was desired to facilitate marriages by preventing local customs and large expenditures caused by engagement and wedding ceremonies (Vakit Newspaper, 20 April 1929, p. 1-2). In addition to these evaluations, attention was also drawn to the issue of collusive marriages in the case of the application of the bachelor tax. It was also argued that it is highly probable that a ‘swarm of liars and hypocrites’ might arise just for the sake of not paying this tax (Vakit Newspaper, 25 April 1929, p. 1, 4).

When we take into account the news about the bachelor tax, we saw that the first news on this subject was presented as a headline in the Cumhuriyet Newspaper on March 19, 1929. However, information on the details of the news was included on the third page of the newspaper under the heading ‘Good News for Marrieds!’. According to the news, Yozgat deputy Süleyman Sırrı Bey requested a tax called bachelor tax to be collected from single men between the ages of 25 and 45 and women between the ages of 25 and 35 working in official offices. In addition, widows in this age range were also asked to be subject to the relevant tax in case they do not have children. On the other hand, it was proposed to exempt the disabled from the said tax as well as to give 25 percent of the income from this tax to fathers who have more than five children.

The proposal to collect the bachelor tax from women gave rise to controversy in the said period. Particularly, according to the common rule in the society, the issue that the marriage proposal is made by men and that it is not appropriate to subject a woman who has not received a marriage proposal to tax was the focus of these discussions (Milliyet Newspaper, 23 March 1929, p. 1). For example, Dr. Ms. Safiye Sami’s assessment of “...how does a woman propose to marry...” clearly shows that it was a peculiar situation for women to be subject to bachelor tax in the social structure of that period (Vakit Newspaper, 21 April 1929, p. 1-2).

At the same time, the sentiments regarding the insufficient amount of tax to be charged were another subject of discussion in these newspapers. For this reason, it was pointed out in these sentiments that it is difficult to achieve the target aimed with this tax. Finally, the issue of allocating



the tax collected from singles to families with many children was also among the issues discussed in news. In the related news, it was claimed that lowering the taxes of married people would be a more appropriate policy rather than allocating the collected tax to families with children (Milliyet Newspaper, 23 March 1929, p. 1).

In another news published in the Cumhuriyet Newspaper on March 20, 1929, the impact of the bachelor tax proposal on society was given, underlining that this proposal made especially ‘old girls’<sup>20</sup> (spinster) and widows hopeful. The related news also included the thoughts of single people on the bachelor tax. For example, Ubeydullah Efendi, who was the Beyoğlu Marriage Officer at that time and was known as ‘the person who did not get married even though he got everyone married’, highlighted that this tax could not be successful in promoting the marriage of singles, which was the main purpose of the imposition of this tax. Because he pointed out that there are some social problems in society. However, he argued that even giving some of the income from this tax to families with many children would be beneficial. In addition to Ubeydullah Efendi, Mahmut Bey, known as the ‘famous bachelor’ and an administrative officer, showed an interesting approach to the bachelor tax, noting that ‘no matter how heavy the tax to be collected, it is probably much less than the cost of expenses done by a woman in a time...’.

On the other hand, the same news in which it was underlined that there were some reasons<sup>21</sup> why people want to stay single stated that the contribution of a family established as a result of such coercion to society may be controversial, drawing attention to whether it is possible to force people to marry under law enforcement. In addition, the news emphasized that this tax may have different effects on rich and poor people. Wealthy people, for instance, can easily pay this tax and continue their lives as a single in line with their wishes; however, the poor will suffer from a lack of livelihood in both cases as a result of paying their taxes or getting married. In short, for all these reasons, the news put forward that it is important to increase the welfare of the society rather than imposing a tax like bachelor tax in order to increase the marriage in the society (Cumhuriyet Newspaper, 20 March 1929, p. 3).

One of the famous bachelors of the period, Dr. Besim Ömer Pasha, and the famous economist of the time, Dr. Celal Muhtar Bey also made statements about the bachelor tax. Dr. Besim Ömer Pasha, for instance, emphasized that the bachelor tax and the law issued by the Ministry of Health to increase the birth rate should be considered together by saying that levying tax on singles would be a successful measure in this regard. However, Unlike Dr. Besim Ömer Pasha, Dr. Celal Muhtar Bey underlined that the bachelor tax would not have a positive effect on the aim of increasing marriage (Cumhuriyet Newspaper, 21 March 1929, p. 1). On the other hand, Lawyer Cevdet stated that the taxpayers of bachelor tax should be divided into two classes because he claimed that the effect of a tax to be imposed on these two classes would be different. In this context, Lawyer Cevdet stressed that the effect of a fixed amount of bachelor tax will be different on those unmarried people who are affected by married people who do not know how to be happy and on those people who have a high propensity for money and who see marriage as a waste of money and therefore remain single (Vakit Newspaper, 9 April 1929, p. 1).

Osmanzade Hamdi Bey, the İzmir deputy of the period (who was also single), expressed his opinion on the bachelor tax by making detailed and in-depth explanations on the choice and difficulties of staying single (Cumhuriyet Newspaper, 23 March 1929, p. 1, 4). Osmanzade Hamdi Bey underlined that this issue could yield successful results not by force of law but by social pressure. As another suggestion for a solution proposed by him, he put forward the subject of single girls’ and

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<sup>20</sup> It is thought that this phrase used in the newspaper article covers unmarried girls who are above the average age of marriage in the society in the relevant period.

<sup>21</sup> In the related article, these reasons are listed as follows: ‘... The reasons for being bachelor are varied and there are many groups constituted from singles such as those who do not want to dedicate their whole lives to a single woman, those who find the financial and moral difficulties of a family more than their pleasure, those who always want to live freely, those who are determined to remain faithful to the memories of their loved ones, those who believe that they cannot make a woman happy, and those who are convinced that they too cannot be happy, those who get married but are bitter about marriage, and finally those who are not able to bear the burden of a family while making a living in this narrowness of life and salary...’.

boys' exhibition but kept away from making the detailed explanations about this issue. Despite these balancing statements of Osmanzade Hamdi Bey, Atif Bey made definite evaluations about the bachelor tax. For example, in order to indicate that he is against this tax, he commented, "... if necessary, I will pay my tax by selling my jacket, but I will not get married!"

Apart from the opinions of the prominent people of the period in question regarding the bachelor tax, Cumhuriyet Newspaper (23 March 1929, p.1, 3) also included messages from its readers regarding the bachelor tax in the section 'Singles, the floor is yours'. Although there were quite a variety of explanations in these messages; in the mentioned period, a common view was that both unemployment and the high cost of living were the main obstacles to marriage and that these obstacles should be overcome if it is aimed to increase the population in the society through marriage.<sup>22</sup> However, the views of some readers about marriage were quite interesting. For example, a reader named İsmail Necdet Bey says about marriage and therefore the bachelor tax that "I think the Reverend Yozgat deputy forgets why the Prophet Adam was expelled from Paradise. The fact that marriages at this time deserve to be expelled not only from heaven but even from hell", is an example of this interestingness.

One of the interesting names who made a statement about the bachelor tax in this period was the head of the Women's Union, Latife Bekir and she found Süleyman Sırrı Bey's proposal regarding the bachelor tax very successful. According to Latife Hanım, even if this policy was not suitable for an increase in marriage, it would make an important contribution in terms of raising children (Milliyet Newspaper, 21 March 1929, p. 1).<sup>23</sup> Similarly, Dr. Mr. Ali Şükrü shared the view that the tax to be collected from the bachelor tax should be allocated to institutions that take care of children rather than families with children; he also claimed that in this way, children could be raised both scientifically and hygienically (Vakit Newspaper, 7 April 1929, p. 1; Vakit Newspaper, 17 April 1929, p. 1, 4.).

The famous novelist Reşat Nuri Güntekin also made evaluations about the bachelor tax and supported this idea if the purpose of this tax was to generate income for the budget; however, he stated that forcing single people to marry through the bachelor tax was 'a childish dream'. In addition, he shared the following sentiment from his literary personality in order to show the distortion in a marriage to be made in order not to pay the bachelor tax: marrying just to get rid of taxes is an act of inconsistency like trying to build a house in Alemdağ in order not to pay freshwater, or to buy a car so that my shoes do not get old (Vakit Newspaper, 12 April 1929, p. 1).

In addition to the evaluations made by newspaper readers and prominent figures of the period, columnists like Halit Fahri and Yunus Nadi could not remain indifferent to the issue of bachelor tax by arguing many subjects from the obstacles in front of the increase in the population to the positive and negative aspects of the bachelor tax. Halit Fahri, for example, described the tendency towards being a bachelor at that time by drawing attention to the existence of 'enemy of bachelor' in society as "... bachelor; a sect whose followers are increasing day by day, a sect whose members are increasing year by year..." (Cumhuriyet Newspaper, 27 April 1929, p. 5).

According to Halit Fahri, the enemies of a bachelor; in order to encourage and reward married families with children, they made suggestions about awards, monetary rewards, and taxes to be imposed on singles in favor of married people. Some members of this group even went further and demanded that marriage and therefore child raising be made compulsory by law. In addition, they also claimed that people who undertake civil service duties should marry before the age of 30 at the latest and have three children before reaching the age of 40. Otherwise, they would face some sanctions, such as termination of employment rights without compensation as well as having more voting rights by families with married and children have than those who are single.

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<sup>22</sup> For other comments from readers, see Cumhuriyet Newspaper, 24 March 1929, p. 3; Cumhuriyet Newspaper, 25 March 1929, p. 3. It is possible to come across similar comments in other newspapers. For example, for the evaluations of Şekip Bey, the professor of Darülfünun, see Milliyet Newspaper, 25 March 1929, p. 3.

<sup>23</sup> Latife also underlined that the Women's Union is not engaged in this issue (Milliyet, 25 March 1929, p. 3).

On the other hand, Halit Fahri, after all these evaluations, addressed the problem of the high mortality rate in babies born as the biggest obstacle in front of the issue of not increasing the population of the country rather than the issue of being single. He claimed that the solution to this problem would make a great contribution to the country (Cumhuriyet Newspaper, 27 April 1929, p. 5). Dr. Kadri Pasha also adopted this view<sup>24</sup> put forward by Halit Fahri and expressed his opinion through Vakit Newspaper (Vakit Newspaper, 4 April 1929, p. 1). At the same time, Kadri Pasha's sentiment on the bachelor tax was the view that received the most votes as a result of the competition opened by the Vakit newspaper to evaluate the views in favor of and against the bachelor tax (Vakit Newspaper, 17 May 1929, p. 1). Accordingly, he noted that it is important to develop policies to prevent or at least reduce the deaths of babies born in the country, rather than the bachelor tax introduced to increase the population of the country. In this respect, he urged to open a maternity hospital and childcare and treatment hospitals in each province center as a solution proposal (Vakit Newspaper, 10 April 1929, p. 3).

Just as most of the newspaper readers have mentioned, Yunus Nadi also stated that the high cost of living and other economic issues were the biggest obstacles to marriage. Yunus Nadi, who emphasized that an increase in the welfare of the people would directly and positively affect the marriage numbers, ended his article with the comment that "... it is not possible to change even the economic laws, like other laws of nature, by force, that is, with taxes."<sup>25</sup>

The bachelor tax proposed in 1929 was not deemed by the Grand National Assembly. However, Süleyman Sırrı Bey made a new proposal in 1931 in order to implement his idea of the establishment of the bachelor tax. In his proposal, Sırrı Bey drew attention to the low population of the country by arguing that the population could be increased through the bachelor tax rather than providing income to the state. This would be the most important benefit of this tax to the state. However, there were adverse reactions against this new proposal just as given to the proposal presented in 1929. The opponents of the bachelor tax expressed their dissatisfaction against this tax demanding certain solutions<sup>26</sup> such as introducing policies for reducing child mortality (Akşam Newspaper, 11 December 1931, p. 2). Sırrı Bey's proposal was first discussed by the Finance Committee (Maliye Encümeni) since it included financial issues; later, it was referred to the Internal Affairs Committee to be negotiated by this committee due to including issues about the population of the state (Akşam Newspaper, 16 March 1932, p.1; 26 March 1932, p. 1-2). On the other hand, the proposal in question was also reported in the newspapers in the following period, and this news was either in the form of sharing the developments in the parliament about the bachelor tax or making statements about this tax (Akşam Newspaper, 16 March 1932, p. 1; 26 March 1932, p. 1-2.).

According to the news of Cumhuriyet Newspaper (p.1, 2) dated April 3, 1932, Süleyman Sırrı Bey's proposal for bachelor tax was rejected by the commission. It is because the commission noted that as of 1932, there were 181 thousand-odd singles, and this number corresponds to around 50 thousand when the taxable age under 25 and the tax-exempt disabled persons are subtracted from this figure. The idea that this figure could not offer the expected benefit from the relevant tax emerged as the most important factor behind the rejection decision.<sup>27</sup>

Although the bachelor tax proposal given by Süleyman Sırrı Bey in 1931 was rejected, the discussions on this tax continued in the following years. Especially after a new census conducted in the coming days, news that the bachelor tax would be introduced appeared in the newspapers (Ulusal Birlik Newspaper, 15 January 1935, p. 4). However, upon this news, the relevant administrations made

<sup>24</sup> This opinion was also expressed by Ms. Muallim Nakiye as a reader's opinion. On the other hand, Ms. Nakiye also claimed that the marriage made to avoid taxes would violate the family happiness (Vakit Newspaper, 5 April 1929, p. 1).

<sup>25</sup> Cumhuriyet Newspaper, 31 March 1929, p. 1.

<sup>26</sup> Another solution proposal came from an engaged young man. According to this young person, facilitating marriage is more important than establishing taxes to encourage marriage and population growth. In particular, some traditions in the society were shown as the biggest obstacle to marriage (Son Posta Newspaper, 26 December 1931, p. 5).

<sup>27</sup> Although the bachelor tax proposal was not deemed, it allowed the establishment of a commission for protecting and monitoring of the population of the state This commission enabled research on the subject of legal, administrative, sanitary, European examples and child mortality. (Cumhuriyet Newspaper, 3 April 1932, p. 1, 2).

explanations noting that the census was not related to the bachelor tax.<sup>28</sup> Yunus Nadi even stated that it was a shame to associate the new census with bachelor tax by underlining that there is no link between the census and taxation (Cumhuriyet Newspaper, 16 October 1935, p. 1, 2).

In 1940, Süleyman Sırrı Bey, who was a staunch defender of the bachelor tax, put forward a new law proposal for the establishment of the tax in question, and this proposal was also the subject of newspaper reports, just like the previous proposals. For example, in the article published by Naci Sadullah in the Tan Newspaper (8 April 1940, p.2), the relevant proposal was criticized sarcastically. He stated that such a tax was far from contributing to the country's economy as well as to the increase of marriage and therefore the population. Similar views were also expressed by Sefaeddin Karanakçı by saying that the main issue in ensuring population growth is to ensure the birth of children and to keep those born alive (Cumhuriyet Newspaper, 17 October 1940, p. 2).

Burhan Felek, who pointed out that the bachelor tax appears 'like a comet from time to time', supported the sentiments presented above. In addition, he adopted the view that the nature of this tax was contrary to the purpose of taxation and that a part of the society was punished by taxation, although he was underlining that he was not an economist (Tan Newspaper, 19 April 1940, p. 3, 7). Süleyman Sırrı Bey, who had unsuccessful results in all these attempts, showed persistence in his attitude towards the bachelor tax by making a new proposal in 1944. This proposal was argued by Sefaeddin Karanakçı in Cumhuriyet Newspaper under the title of 'The bachelor tax again' (Cumhuriyet Newspaper, 30 January 1944, p. 2). Referring to the article he wrote in 1940, Karanakçı elaborated on why the relevant bill could not be enacted.

It is quite clear that despite all these efforts for the establishment of the bachelor tax by Süleyman Sırrı Bey, the tax in question could not be put into practice in the Turkish tax system. Although these sincere efforts exhibited by him do not find supporters today, there are still some debates about the bachelor tax also in today's Turkey. However, despite these discussions, it is very difficult to say that the bachelor tax will be put into practice in today's Turkish public finance system.

## CONCLUSION

As it was discussed above in detail, it is widely regarded that the bachelor tax, which has a deep-rooted history, is one of the rare taxes that has survived from Ancient Greece and Rome to the present day. In the past, many states/countries, for instance, under the name of 'resm-i mücerret' in the Ottoman State, included the bachelor tax in their tax systems. Especially in the period when the idea of the nation-state was on the rise, great importance was attached to this tax due to its potential contribution to the population policy of the country. Thus, countries that made significant progress on the path of nation-states used the bachelor tax in their fiscal systems.

It is widely known that there were quite a variety of reasons behind why the bachelor tax was used by these countries during this historical process. The basic reasons behind the implementation of this tax were as follows: mainly contributing to the state treasury, increasing the male population which decreased as a result of the wars, the financing of expenditures for the families left behind by men who died in the war, especially by reducing social expenditures, and reducing or at least preventing the increase of public expenditures, gaining some attitudes and behaviors that were thought to be imposed on individuals such as being responsible by marriage to increase the welfare of the society.

Due to the reasons stated above, it is possible to come across discussions on the bachelor tax during the early years of the Republic of Turkey. Especially since the first years of the Republic, Bozok deputy Süleyman Sırrı repeatedly demanded that the tax in question be put into practice with

<sup>28</sup> Anadolu Newspaper, 16 October 1935, p. 2. For example, the article sent by the General Directorate of Statistics and written by Professor Ömer Celal SARC reveals the aims and framework of the census (Ulus Newspaper, 2 October 1935, p. 1, 2).

his law proposals, and he persisted in this request in the following years. The press of the period - rather than the academic community- also showed close interest to these proposals presented by Süleyman Sırrı Bey, and the related issue kept an important place in the newspapers. This news, in general, shared the views in favor of and against the bachelor tax. In addition, the reasons behind the collection of this tax, how the tax should be used, and the opinions about possible collusion marriages to avoid the tax were also other issues discussed in this news.

On the other hand, the economic problems that were so common in this period were also the other issues argued in this news. So, the news emphasized that marriages would increase spontaneously by solving economic problems such as unemployment and high cost of living in the society as well as by increasing social welfare in order to ensure population growth, rather than the implementation of the bachelor tax in the related news. These sentiments also help us to think about the situation of the Turkish economy in the relevant period. Apart from these sentiments, the high rate of death in infants was considered as another problem standing in the way of population growth. Finally, the reaction of Atıf Bey, one of the readers of Cumhuriyet Newspaper of the time, "... if necessary, I will pay my tax by selling my jacket, but I will not get married!" also reveals the objection to the related tax. Based on all these explanations, the law proposals on the bachelor tax were not deemed appropriate and therefore could not be put into effect.

Finally, just like in the first years of the Republic, there are also discussions about the bachelor tax today in the Turkish economy. Discussions on the bachelor tax, which has been the subject of social media channels and news, have gained popularity again recently, after the rumors that it could be implemented in the Turkish tax system. However, the bachelor tax faded into oblivion after a short while and it awaits the days when it may become a subject of discussion again in the following periods. As a result, based on all the above discussions and sentiments, it is reasonable to say that it is very difficult to implement this tax today.

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## Cartoons



Cumhuriyet Newspaper, 19 March 1929, p. 2.



Cumhuriyet Newspaper, 20 March 1929, p. 1.



Vakit Newspaper, 30 March 1929, p. 3.



Cumhuriyet Newspaper, 25 March 1929, p. 1.





Akşam Newspaper, 25 March 1932, p. 1.



Akşam Newspaper, 29 March 1932, p. 1.



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