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Studi in onore di Giorgio Chittolini**

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Pisa's «long-arm» gabella dotis (1420-1525): issues, cases, legal opinions*

by Julius Kirshner

Husbands in late medieval and early modern Tuscany were obligated to pay a contract tax (*gabella dotis*) on the amount of dowry they acknowledged and legally guaranteed in a standard legal instrument called *confessio dotis*¹. Questions arose when a citizen contracted marriage, concluded a *confessio dotis*, and paid the contract tax in a foreign city, usually where he maintained separate legal domicile, situated beyond the territorial jurisdiction of his native city. Jurisdiction (*iurisdictio*), a treelike construct with many branches, is used in this essay narrowly to refer to the robust political and judicial powers that towns, cities, or principalities could legitimately assert over persons and properties located within their territories². In practice, these powers

* I am indebted to Professor Christine Meek for her generosity in sharing with me her archival findings on Giovanni Maggiolini and Agapito dell'Agnello, Professor Michele Luzzati for archival references and his timely and detailed answers to my questions concerning the persons and issues with which I deal in my essay, Susanne Lepsius and Rodolfo Savelli for checking references in Lucca and Genoa, respectively, and Osvaldo Cavallar and Robert Fredona for their constructive comments. I have employed the following abbreviations: ASF (Archivio di Stato di Firenze) and ASPi (Archivio di Stato di Pisa). The Florentine new year began on 25 March. For the sake of readability, all dates between 1 January and 25 March cited in the text have been modernized. Similarly, I have modernized all dates in the text originally recorded in Pisan style (*more Pisano*), which was one year ahead of modern (and Florentine) usage for the period 25 March-31 December. A preliminary version of my paper was presented at the Forty-third International Congress of Medieval Studies, Kalamazoo, Michigan, May 8-11, 2008.

¹ On *confessio dotis*, see J. Kirshner, *The Morning After: Collecting the Monte Dowry in Renaissance Florence*, in *From Florence to the Mediterranean and Beyond: Essays in Honour of Anthony Molho*, eds. D. Ramada, E.R. Dursteler, J. Kirshner, F. Trivellato, Florence 2009, pp. 42-51.

² See P. Costa's *Iurisdictio. Semantica del potere politico nella repubblica medievale (1100-1433)*, Milano 1969 (reprinted 2002). The reprint of this classic work includes an illuminating introduction by Bartolomé Clavero. See also P. Grossi, *L'ordine giuridico medievale*, Roma-Bari 2001, p. 95. On the relationship between jurisdiction and the making of territorial boundaries, see P. Marchetti, «*De iure finium*»: *Diritto e confini tra tardo medioevo ed età moderna*, Milano 2001. On the organization of territorial states in central and northern Italy, with a focus on the strategies and material techniques mediating jurisdictional powers, see G. Chittolini's influential *La formazione dello Stato regionale e le istituzioni del contado. Secoli XIV e XV*, Torino 1979. For an overview, see A.K. Isaacs, *Changing Layers of Jurisdiction: Northern and Central Italian States in the Late Middle Ages and Early Modern Times*, in *Communities in European History: Representations, Jurisdictions, Conflicts*, ed. J. Pan-Montogo and F. Pederson, Pisa 2007, pp. 133-150.

were asserted to compel citizens and subjects to perform acts, such as the payment of the *gabella dotis*, which they otherwise would not perform voluntarily. When citizens residing beyond the territorial jurisdiction of their native cities protested that they were not liable to pay the *gabella dotis*, claiming that the laws authorizing the *gabella* did not apply to them, the officials routinely turned to jurists for impartial expert advice and determinate solutions. This procedure was employed in multijurisdictional disputes that were not directly resolvable by administrative fiat or a preset application of local law (*ius proprium*)³. In constructing their arguments, jurists relied on the transterritorial norms of the *ius commune*, a gargantuan body of learned Roman civil and canon law filtered through the varied interpretations of generations of jurists, many of whom were university professors⁴.

My essay focuses on three multijurisdictional disputes over the *gabella dotis* that occurred in the orbit of Pisa under Florentine rule and the legal opinions (*consilia*) they engendered. The *consilia* that I discuss represent merely a fraction of the published and unpublished *consilia* that deserve to be studied for the valuable perspectives they furnish on the legal conundrums of individual Pisan citizens and the governance of their city during the long first century of Florence's domination⁵.

To avoid the facile impression that these cases and opinions marked the beginning of a natural and orderly progression toward modern institutional arrangements and concepts, I have avoided employing postmedieval terms such as «private international law», «comity», «conflict of laws», «extraterritoriality», «sovereignty», and the like. It is worth recalling that the mature «choice-of-law doctrine» – a fundamental feature of contemporary international law that gives parties the discretion to freely choose the law of a particular country to govern their contracts – was developed in the second half of the nineteenth century by the Risorgimento Italian jurist, Pasquale Stanislao Mancini⁶. To be blunt, in premodern Italy party autonomy regard-

³ E. Lorenz, *Das Dotalstatut in der italienischen Zivilrechtslehre des 13. bis 16. Jahrhunderts*, Graz 1965; J. Kirshner, *Dowry, Domicile, and Citizenship in Late Medieval Florence*, in *Florence and Beyond: Culture, Society and Politics in Renaissance Italy. Essays in Honour of John M. Najemy*, ed. D.S. Peterson and D.E. Bornstein, Toronto 2008, pp. 257-271.

⁴ For a balanced sketch of the *ius commune*, see M. Caravale, *Alle origini del diritto europeo. Ius commune, droit commun, common law nella dottrina giuridica della prima età moderna*, Bologna 2005; E. Conte, *Diritto comune. Storia e storiografia di un sistema dinamico*, Bologna 2009; on the intertwined relationship between the *ius commune* and the statutes of Pisa during the period of Florentine domination, see R. Celli, *Studi sui sistemi normativi delle democrazie comunali*, Firenze 1976, I, pp. 133-144.

⁵ For a first-rate example of such a study, see O. Cavallar, *Francesco Guicciardini and the "Pisan Crisis": Logic and Discourses*, in «Journal of Modern History», 65 (1993), pp. 245-285.

⁶ E. Jayme, *Pasquale Stanislao Mancini: Internationales Privatrecht zwischen Risorgimento und praktischer Jurisprudenz*, Ebelsbach 1980. International law scholars traditionally credit Charles Dumoulin (1500-1566), advocate at the Parlement of Paris, with hatching in embryonic form the concept of party autonomy, in reaction to Bartolus of Sassoferrato and his followers, who had privileged the *lex loci contractus*. See F. Gamillscheg, *Der Einfluß Dumoulin auf die Entwicklung des Kollisionsrechts*, Berlin 1955.

ing the payment of contract taxes, including the *gabella dotis*, was contemplated neither by the drafters of local statutory compilations nor *ius commune* jurists.

The approach I have taken meshes with Giorgio Chittolini's antiteleological view «that terms and concepts need to be historically contextualized within a specific political, juridical and institutional language»⁷. That said, the payment of the contract tax in each case intersected with issues of dual citizenship, legal domicile, double taxation, and jurisdictional pluralism, raising a fundamental question of whether citizens of one locality who had domicile and executed contracts in another locality with independent jurisdiction could be compelled to pay contract taxes in their native cities. Today, disputes involving cross-border double taxation are adjudicated under the terms set forth in the European Community Treaty on direct taxation, as well as bilateral conventions for the avoidance of double taxation and fiscal evasion that Italy has concluded with other states: for instance, Australia (1977), the United States (1985), and Israel (1995)⁸.

1. The protagonist-husband of the first case, Agapito di Matteo di ser Cegna dell'Agnello, was a merchant and citizen of Pisa. In 1407, he and his brother Jacopo were residing in hospitable Lucca, along with other Pisans forced to leave their native city in the wake of Florence's brutal and liberty-destroying conquest in 1406⁹. Condemned as rebels by Pisa's new masters, the brothers were exiled to Genoa, where they were still residing at the time of the dispute in 1423. Little is known about Agapito's activities after 1407, but evidence from the Corte dei Mercanti of Lucca reveals that he continued to have commercial dealings in Lucca¹⁰. Around 1411, he married Tommasa, a daughter of Giovanni di Piero Maggiolini, a silk merchant; Giovanni and his nephews, as indicated by the Catasto of 1428-1429, were Pisa's richest citizens. Their gross taxable wealth was estimated at 23,080 florins, quite impressive, as the Maggiolini were among the most heavily taxed Pisans under Florence's dom-

⁷ G. Chittolini, *A Comment*, in *Florentine Tuscany: Structures and Practices of Power*, ed. W.J. Connell and A. Zorzi, Cambridge 2000, p. 342.

⁸ See P. Valente's comprehensive manual, *Convenzioni internazionali contro le doppie imposizioni*, Milano 2008; and G.W. Kofler and R. Mason, *Double Taxation: A European "Switch in Time"*, in «Columbia Journal of European Law», 14 (2008/2009), pp. 63-97.

⁹ G. Petralia, «Crisi» e emigrazione dei ceti eminenti a Pisa durante il primo dominio fiorentino: l'orizzonte cittadino e la ricerca di spazi esterni, in *I ceti dirigenti nella Toscana del Quattrocento*, Atti del V e VI Convegno del Comitato di studi sulla storia dei ceti dirigenti in Toscana, Firenze 10 e 11 dicembre 1982 e dicembre 1983, Impruneta 1987, p. 324, n. 124; G.O. Corazzini, *L'assedio di Pisa (1405-6). Scritti e documenti inediti*, Firenze 1885, p. 145. I have not been able to ascertain the relationship between Agapito's branch of the dell'Agnello and that of Giovanni dell'Agnello, who was elected doge of Pisa in 1364. On whom, see M. Tangheroni, *Dell'Agnello, Giovanni*, in *Dizionario biografico degli italiani*, 37, Roma 1989, pp. 47-55.

¹⁰ Archivio di Stato di Lucca, Corte dei Mercanti 95 (Libro dei Sensali 1413), fols. 69r, 72r, 73r-v, 74r, 112r; Corte dei Mercanti 96 (Libro dei Sensali 1417), fol. 53r. I owe these references to the generosity of Professor Christine Meek.

ination¹¹. The Maggiolini belonged to the anti-Florentine Raspanti faction, so it is not surprising that Giovanni spent the years immediately after Florence's conquest of Pisa as a political exile in Lucca. In 1413, he was exonerated from charges of fomenting rebellion against Florence¹². A leading member of the Pisan colony in Lucca, he counted among the forty-three Pisans who acquired Lucchese citizenship in this period¹³.

Agapito married Tommasa in Lucca, where he received and legally guaranteed Tommasa's dowry and consummated the marriage. The *confessio dotis* was drawn up by a Pisan notary, ser Eustachio di ser Angelo Montefoscoli, also a newly created citizen and resident of Lucca¹⁴. Ten years into the marriage Tommasa died in Genoa, where the couple was then residing. Soon after, Agapito took a second wife, Caterina, a daughter of Luca Spinola and member of one of Genoa's topmost families. The couple married in Genoa, where a local notary executed the *confessio* for Caterina's dowry. We are informed that the contract taxes on both Caterina's and Tommasa's dowries were paid in Genoa.

At this juncture, the Florentine officials (*provveditori*) in Pisa in charge of managing and collecting taxes on all contracts concluded by Pisan citizens demanded that Agapito pay the contract taxes on both dowries at the rate of 2 *denari* per each *lira*¹⁵. Under Pisa's laws, citizens who concluded dowry

¹¹ B. Casini, *Patrimonio e consumi di Giovanni Maggiolini mercante pisano nel 1428*, in «Economia e storia», 7 (1960), pp. 37-62; and B. Casini, *Il Catasto di Pisa del 1428-29*, Pisa 1964, pp. 373-374. Petralia, «Crisi», p. 330 argues persuasively that the total value of Maggiolini assets was nearer to 30,000 florins. On the family's origins, see also E. Cristiani, *Nobiltà e popolo nel comune di Pisa: dalle origini del podestariato alla signoria dei Donoratico*, Napoli 1962, pp. 50, 352, 463-464. On Maggiolini commercial activities in Lucca and Milan, see G.P.G. Scharf, *Amor di patria e interessi commerciali: i Maggiolini da Pisa a Milano nel Quattrocento*, in «Studi storici», 35 (1994), pp. 943-976.

¹² ASF, Pareri dei Savi, 3, fols. 421r-428r. On 31 December 1412, Ridolfo Peruzzi, the Florentine *capitano di custodia* of Pisa, ordered Giovanni di Piero Maggiolini to appear in court to answer charges of fomenting rebellion, mainly by speaking with the condemned rebel Nofri del Moscha, also of Pisa. Maggiolini ignored the summons, was found contumacious, and was confined to Venice, Siena, or Florence for three years. In July 1413 Maggiolini sought and received cancellation of his sentence from the *camera del comune* in Florence. The *camera* made a series of inquiries into whether the various statutes on banishment enacted in the 1370s, 1380s, and 1390s could be enforced against Maggiolini. Six jurists – Filippo Corsini, Stefano di Giovanni Bonaccorsi, Nello da San Gimignano, Torello Torelli, Alessandro Bencivenni, and Domenico Sermini – were asked to advise. They were unanimous in supporting the cancellation of the sentence on the grounds of *ex carentia iurisdictionis*, namely, that Florentine laws and statutes did not authorize the *capitano del popolo* of Florence, let alone a lesser official, the *capitano di custodia* of Pisa, to confine someone to a specific locality.

¹³ Giovanni di Piero, his son Baldassarre, and five nephews were awarded Lucchese citizenship on 21 October 1424. See R. Romiti, *Le concessioni del privilegio della cittadinanza a Lucca dal 1369 al 1448*, tesi di laurea, relatore prof. Michele Luzzati, a. a. 1983-1984, Facoltà di Lettere e Filosofia, Università di Pisa, pp. 182-183, n. 168. I am grateful to Professor Luzzati for permitting me to consult Romiti's thesis. The decree granting citizenship is preserved in the Archivio di Stato of Lucca, Comune, Governo di Paolo Guinigi, Decreti 2, c. 678r.

¹⁴ I have been unable to locate the *confessio dotis* in Lucca, Pisa, or Florence. As far as I can determine, ser Eustachio's registers appear to be lost.

¹⁵ On the magistracies Florence established to administer Pisa, see G. Guidi, *Il governo della*

contracts within fifty miles of the city proper were liable for the contract tax¹⁶. Since the distance between Pisa and Lucca was less than fifty miles (today, around eleven miles, or seventeen kilometers), Pisan citizens, like Agapito, who concluded contracts in Lucca were subject to the tax. He also owed the tax on the dowry conveyed in his second marriage, the *provveditori* claimed, solely by virtue of his status as a Pisan citizen. This claim was alleged to be valid, notwithstanding that the marriage was performed in Genoa (today, around eighty-seven miles, or one hundred thirty-nine kilometers from Pisa) and that Agapito had already paid the contract tax in Genoa, his long-standing place of domicile¹⁷. In defense, Agapito countered that he was not liable for the contract tax on either dowry, because both his marriages had been performed outside Pisa's territorial jurisdiction, as had the contractual promises made by the brides' families to pay the dowries and the ensuing *confessiones dotium* in which he had guaranteed and assumed liability for the dowries he acknowledged having received.

The source of my summary description of the dispute is a manuscript in the Archivio di Stato of Florence, largely a collection of copies of the legal opinions of the distinguished jurist Nello di Giuliano Cetti of San Gimignano (1373-1430)¹⁸. In early April 1423, Nello, Urbano di Domenico da Cevoli, and

città-repubblica di Firenze del primo Quattrocento, III, *Il contado e distretto*, Firenze 1981, pp. 45-57, 172-175, 241-243.

¹⁶ On the organization and extent of Pisa's territorial jurisdiction during the fifteenth century, see O. Banti, *Iacopo d'Appiano: economia, società e politica del comune di Pisa al suo tramonto (1392-1399)*, Pisa 1971, p. 125; and A. Potenti, *Uomini, villaggi, terreni: aspetti economici e demografici delle campagne pisane del Quattrocento*, Pisa 2002, pp. 27-40.

¹⁷ Interestingly, unlike Giovanni Maggiolini, who, though residing in Lucca (his home away from home), remained subject to Pisa's jurisdiction and was included in the *Catasto* of 1428, Agapito dell'Agnello (assuming he was still alive) was not included in the *Catasto*, another sign that his ties to Pisa had become at best tenuous.

¹⁸ ASF, Corporazioni Soppresse dal governo francese 98, n. 240, s.f., *Consilium XII* (hereafter cited as *Consilium XII*): «Agabitus de Agnello civis pisanus habitans ad presens Ianue et a duodecim annis citra, et tempore quo in dicta civitate habitabat duxit in uxorem dominam Tommasiam, filiam Iohannis Maggiolini civis pisani, iam sunt X anni vel circa, in civitate Lucana prope civitatem Pisarum minus quinquaginta miliaria. Diende mortua dicta domina Tommasia aliam duxit uxorem in civitate Ianue, que distat a civitate Pisarum per 150 (*sic*) miliaria, nomine Catherinam, filiam Luce Spinola, civis Ianue, iam sunt duo anni, et de predicta uxore habuit dotem et eas [*sic*] habuisse confessus fuit in civitate Lucana manu ser Stagii de Montefoscoli, civis et notarii pisani ac etiam civis lucani tunc habitantis in civitate Lucana, et similiter de 2^a uxore fuit confessus dotem per cartam manu notarii ianuensis publici. De quibus quidem dotibus solute fuerunt gabelle in civitatibus prefatis et nulla soluta gabella de dictis dotibus comuni Florentie, set fuerunt solute gabelle in locis in quibus contracta fuerunt matrimonia. Modo officiales pro comuni Florentie deputati super exactione gabellarum in civitate Pisana volunt quod dictus Agabitus solvat in civitate Pisana gabellas dictarum dotium secundum formam statuti civitatis Pisane de quibus patet superius, pro eo quia dicitur quod dictus Agabitus est civis pisanus et dicta prima uxor est de civitate Pisana et contractus fuit celebratus per notarium pisanum et prope civitatem Pisarum per quinquaginta miliaria; et similiter dicendum de secunda uxore debere gabellam ratione civilitatis dicti Agabiti, non obstante quod gabelle fuerint solute in civitatibus prefatis. Dictus vero Agabitus respondet quod dicta gabella vel gabelle solvi non debent, cum nec promissio nec confessio dotis nec etiam matrimonium fuerit celebratum in loco subdito dictis statutibus, et quia statutum simpliciter loquens intelligi debet ligare subditos in suo territorio et non extra territorium contraentis. Et <queritur> an de ambobus vel saltim altera ex dictis dotibus gabella debeatur nec ne».

a third, unidentified jurist were apparently asked by the Florentine *proveditori* in Pisa to submit impartial opinions called *consilia sapientis* on whether the Pisan laws applied to the dowries Agapito acknowledged in his *confessiones dotium*. At the time Nello was serving in Florence as government lawyer (*sapiens communis*). After having earned his doctorate in civil law at Bologna in 1398, he spent his entire career in Florence, where he was a successful and productive practitioner. His many *consilia*, including a cluster dealing with Pisan legal disputes, are largely preserved in manuscripts found in Florence and await being properly described, edited, and studied. Nello taught civil law at the city's *Studio* (1418-1422), held diverse administrative positions, notable among them, that of government lawyer, and served on diplomatic missions. *De bannitis*, which he completed in 1424 and later published in several printed editions, came to be admired as an astute treatment of political banishment¹⁹. Like other Florentine jurists at the time, Nello was versed as much in the ways of wielding power as he was in the manipulation of the rules of law.

Urbano da Cevoli was a minor Pisan jurist who received his doctorate in civil law at the University of Pisa between 1406 and 1411. At the time of the dispute he was serving as Pisa's official advocate (*advocatus Pisani communis*), and he was appointed a Pisan ambassador in 1427²⁰. Few of the *consilia* that he undoubtedly penned in his capacity as a public and private advocate are extant.

Ordinarily, the public officials or representatives of the party requesting the opinions would have forwarded the consulting jurists a file of the *acta* – namely, copies of the relevant local laws, contracts of marriage, *confessiones dotium*, and attestation that Agapito had truly established legal domicile in Genoa. This file, which would have filled at least several folios offering precious details for clarifying significant ambiguities surrounding the dispute, was omitted from the manuscript containing copies of the three *consilia*. Despite a protracted search in Pisa and Florence, I have been unsuccessful in finding a copy of the «long-arm» law that made the contract tax applicable to

¹⁹ On Nello, see L. Martines, *Lawyers and Statecraft in Renaissance Florence*, Princeton 1968, p. 499; A.M.C. Mooney, *The Legal Ban in Florentine Statutory Law and the De Bannitis of Nello da San Gimignano (1373-1430)*, doctoral dissertation, supervisor Professor Lauro Martines, 1976, University of California, Los Angeles; K. Park, *The Readers at the Florentine Studio According to Communal Records (1357-1380, 1413-1446)*, in «Rinascimento», 2nd ser., 20 (1980), pp. 276-277, 279. Nello was appointed *sapiens communis* seven times: in 1410, 1412, 1413, 1416, 1420, 1423, and 1424. See ASF, Tratte 576, fols. 70v, 71r, 72r-v, 73r-v.

²⁰ Urbano da Cevoli's name («domini Urbani de Cevoli») appears in the margin of the manuscript alongside the second submitted *consilium*. For his doctorate in civil law, see J. Davies, *The Studio Pisano under Florentine Domination, 1406-1472*, in «History of Universities», 16 (2000), pp. 212, 221, 235, n. 108. For Urbano's service as Pisa's advocate, see ASPi, Comune di Pisa, div. B. n. 80, fol. 24r, (29 July 1423), and as ambassador (fol. 12r, 3 September 1427; fol. 24r 15 November 1428). For references to his private activities in Pisa: see ASPi, Gabella dei contratti, n. 4, fol. 55r (7 June 1423), fol. 126r (14 February 1426), fol. 163r (24 December 1424), fol. 262v (12 August 1426), fol. 262r (9 May 1426), fol. 270r (12 September 1426); and Casini, *Il Catasto di Pisa*, pp. 90-91, n. 394.

Pisa's nonresident citizens within fifty miles of the city. Nor have I found the law that made the expansive contract tax specifically applicable to the dowries of Pisan citizens²¹. To my knowledge, these laws have not been cited by modern scholars. Our only sources for their existence are the *consilia* in which they were repeatedly cited²². In all likelihood, the laws were enacted under Florentine rule, figuring among a host of measures designed to extract maximum revenue from Pisa's citizens, wherever they resided²³. Taxes harvested from Pisa were sent directly to Florence²⁴. Lest we think Florentine fiscal policies were exceptional, recall that Pisan authorities increased the *gabella* imposed on foodstuffs and wine in Lucca when Pisa ruled Lucca, from 1342-1369²⁵.

At first glance the two Pisan laws appear to constitute an astounding assertion of the city's jurisdiction over cities such as Lucca that were completely independent of Pisa. Before Florence's conquest in 1406, Pisan territorial jurisdiction had never extended fifty miles beyond the city proper. After the conquest, the jurisdiction that Pisa had formerly exercised over its *contado* (the city's surrounding area extending seven miles outward) and other dependencies had passed to Florence. Even without knowing the full text of the laws, it is fantastical to believe that Pisan lawmakers under Florentine domination suddenly, willfully, and untenably asserted legal jurisdiction over all the communities and lands within fifty miles of their city. If that were the case, the jurists would have debated and rejected the assertion, which failed to happen.

Rather, the law asserted that any Pisan citizen who entered into contracts within fifty miles of the city would have to pay a contract tax. Even so, the question is begged: on what legal grounds did lawmakers chose the fifty-mile territorial boundary, rather than, say, a hundred or hundred and fifty miles? My hunch is that fifty-mile boundary was inspired by canon law rules concerning the calculation of legal distance (*dieta legalis*). In Roman and canon law, *dieta legalis* referred to the distance one could walk in a day, which was pegged at twenty miles (*vicena milia*)²⁶. The relevant rule was probably pro-

²¹ Neither law is included in F. Bonaini's *Statuti inediti della città di Pisa dal XII al XIV secolo*, Firenze 1854-1870; or A. Era's *Statuti pisani inediti dal XIV al XVI secolo*, Sassari 1932.

²² For the rubric of the contract tax, see Accolti's *consilium* at fol. 171r cited below (note 45): «nam in dictis reformationibus pisanis habetur in rubrica *De instrumentis ex quibus, quod in civitate Pisana debet solvi gabella de instrumentis omnibus factis infra 50 miliaria a civitate Pisanorum*». The rubric of the law making the contract tax applicable to dowries is given in *Consilium XII: De dotibus mulierum et quicumque uxorem cepit et eam duxerit*.

²³ P. Silva, *Pisa sotto Firenze dal 1406 al 1433*, in «Studi storici», 35 (1909), pp. 133-183, 285-323, 529-579; G. Brucker, *The Civic World of Early Renaissance Florence*, Princeton 1977, pp. 202ff.; G. Petralia, *Fiscality, Politics and Dominion in Florentine Tuscany at the End of the Middle Ages*, in *Florentine Tuscany*, pp. 65-89.

²⁴ Petralia, *Fiscality*, p. 77. See also ASPI, *Gabella dei contratti*, n. 4, fol. 1r, where it was stated that the *gabella* is owed to the commune of Florence.

²⁵ C. Meek, *The Commune of Lucca under Pisan Rule, 1342-1369*, Cambridge (Mass.) 1980, pp. 81-83.

²⁶ D. 2. 11. 1, *Vicena milia*. For a penetrating analysis of this *lex*, see Baldus, *In primam digesti veteris partem*, I, Venetiae 1599, fols. 100v-100r.

vided by the canon *Praesenti* in Boniface VIII's *Liber sextus* (VI 3. 4. 34), which established that the benefices of members of the Roman *curia* who happened to die in neighboring places (*in locis vicinis*) – understood as two *dietae*, or forty miles, from the place where the pope and his *curia* were residing at the time – would revert to the papacy²⁷. If my hunch is correct, the fifty-mile boundary was intended to encompass neighboring places, including jurisdictionally independent Lucca, roughly within two days' walking distance of Pisa. Conceivably, a territorially expansive contract tax had long been a feature of Pisan and Florentine fiscal practice, but evidence to support a prior history is lacking²⁸.

Comparatively speaking, the geographic extent of Pisa's contract tax on dowries was actually limited. Citizen-husbands of Siena and Pistoia, at various times, were obligated to pay a contract tax on their dowries, wherever they were received, not only beyond the territorial jurisdictions of the two cities but even outside Italy²⁹! Needless to say, the idea that Pisa, Siena, or Pistoia could effectively tax dowry or other contracts executed by their citizens *extra territorium* was wishful thinking. As is well known, the contract tax was based on information that the notary drafting the contract was required to transmit to the officials in charge of collecting *gabelle*³⁰. This pro-

²⁷ See also Domenico da San Gimignano's introduction (*casus*) to c. *Praesenti*: «quod in isto casu illa loca appellamus vicina curiae Romanae, quae distat a loco ubi est Papa cum sua curia per duas dietas legales: hoc est per xx leucas, nam dieta in iure accipitur pro decem leucis, l. Vicena milia, ff. de cautionibus»; *Liber sextus decretalium D. Bonifacii VIII*, Lugduni 1584, col. 440. For other references to *dietae duae*, see also E. von Otenthal, *Regulae cancellariae apostolicae. Die päpstlichen Kanzleiregeln von Johannes XXII bis Nikolaus V*, Innsbruck 1888 (reprint Aalen 1968), *ad indicem*; and A. Meyer, *Zürich und Rom. Ordentliche Kollatur und päpstliche Provisionen am Frau- und Grossmünster 1316-1523*, Rom 1986, p. 34.

²⁸ In Florentine statutes and laws, a distance of fifty to sixty miles was sometimes used to mark the city's nominal outer territorial boundary encompassing communities under its control or vulnerable to its power. Thus, to qualify for appointment to the office of *podestà* in Florence around 1400, the candidate had to come from a foreign place, meaning at least sixty miles from the city. See Guidi, *Il governo della città-repubblica di Firenze*, II, p. 158. Again, a monetary commission was appointed in 1371 to curb the minting of debased coinage anywhere within fifty miles of the city. See C.M. de La Roncière, *Prix et salaires à Florence au XIV^e siècle (1280-1380)*, Rome 1982, p. 498.

²⁹ See W.M. Bowsky, *The Finance of the Commune of Siena, 1287-1355*, Oxford 1970, p. 153. Bowsky's informative discussion fails to raise and address the question of the difficulties that undoubtedly confronted Siennese tax officials attempting to track and tax contracts made by «every husband of the city, contado and district of Siena», even if the marriage took place outside Siennese jurisdiction. I have not found the law enacted by Pistoia that made its *gabella dotis* enforceable anywhere in the world. It was, however, discussed in a *consilium* attributed to the Florentine jurist Agnolo Niccolini, but it is not clear whether it was Agnolo di Matteo (1473-1542) or Agnolo di Carlo (1474-1509), both jurists. The *consilium* is in ASF, Corporazioni Sopresse dal governo francese 98, n. 252, fol. 172r: «Preterea et tertio respondeo quod licet statutum simpliciter et indistincte disponat quod in quacunque parte mundi contractus celebratus sit, debet solvi gabella in civitate Pistorii, tamen tale statutum intelligendum est quando in ea parte mundi celebratur dictus contractus in qua nulla gabella de tali contractu solvebatur, ut in plerisque partibus mundi existit». Niccolini's *consilium*, with variants, was published in Bartholomeus Socinus, *Prima [-secunda] pars consiliorum Mariani et Bartholomei de Socinis senensium*, II, Lugduni 1546, fols. 167r-168r, cons. 302.

³⁰ ASPi, Gabella dei contratti, n. 4 (1423-1427), fol. 1r: «et cedulae dictorum contractuum qui ad dictam gabellam erunt transmissae tam per notarios pisanos etiam per alios quoscumque notarios».

cedure worked reasonably well when a city had leverage over the notary who was subject to its jurisdiction and licensed to work there. On the other hand, the records of Pisa's *gabelle dei contratti* that I have examined fail to confirm that the officials in Pisa regularly received information from foreign notaries or third parties on contracts concluded by Pisan citizens in independent jurisdictions³¹. The primary effect of Pisa's long-arm *gabella dotis* was to authorize its tax officials to collect the *gabella dotis* from citizens should they return to the city after having received a dowry within fifty miles of Pisa, even if in an independent jurisdiction.

The hypervigilant Florentine *provveditori* in charge of collecting *gabelle* were aware of the impediments in tracking dowry contracts made within Florence's own considerable territory, to say nothing of those made outside it³². They recognized that Pisan citizens like Agapito dell'Agnello, having already paid the contract tax in a foreign territorial jurisdiction, would have had zero incentive to comply with Pisan law. The lack of timely information about the dowries, plus Agapito's understandable aversion to paying the contract tax twice, helps explain the long delay in attempting to collect the tax. My guess is that a Pisan citizen living in Genoa, with ties to the Florentine regime in Pisa, informed the authorities of Agapito's dowries. Informants were usually rewarded with a portion of the fine imposed on the «tax evaders» whom they had denounced to the officials.

Another question that cannot be answered with certainty concerns the low-yielding, statutory tax rate on dowries. At 2 *denari* per each *lira*, the rate corresponded to 0.83%, yielding on a dowry of 1,000 florins, a paltry 8 florins, 6 *soldi*. This rate was substantially less than the going rate of 3 1/3% payable on dowries contracted in the city of Pisa, or the going rates of around 3% in Florence and 2 1/2% in Lucca³³. By way of illustration, in 1428, Battista di Bondo Lanfreducci, a wealthy Pisan citizen, paid a *gabella* of 15 florins, 16 *soldi*, that is, at a rate of 3 2/5%, on a dowry valued at 450 florins that he acknowledging receiving in Pisa³⁴. The standard rate paid on dowries record-

³¹ I have found only one instance of notification by a third party, in this case of a Pisan husband who received a dowry in Livorno. *Ibidem*, fol. 213r (1 October 1425): «Aghabitus Pauli civis contraxit matrimonium cum domina Antonia, filia Puccini de Luberno, et habuit in dotem dicte domine Antonie a Jacobo dal Ponte florenos centum. Michael Benenati de Sancto Geminiano notificavit Sandro de Altovitis et Nicolo Luce de Albizis provisoribus gabelle dictum contractum, die primo octobris MCCCCXXV, more Florentie». For payment of the *gabella*, *ibidem*, fol. 258r.

³² On such logistical impediments, see A. Molho, *Marriage Alliance in late Medieval Florence*, Cambridge (Mass.) 1994, p. 56; and Kirshner, *The Morning After*, p. 51. Another difficulty was giving nonresidents adequate notice of the order issued by the officials requiring them to pay the *gabella*.

³³ Molho, *Marriage Alliance*, p. 56; *Inventario del R. Archivio di Stato in Lucca*, ed. S. Bongi, Lucca 1876, p. 24. The Florentine Goro Dati reported a *gabella dotis* of 3 1/3% in 1402. See L. Pandimiglio, *I libri di famiglia e il «libro segreto» di Goro Dati*, Alessandria 2006, p. 106.

³⁴ P. Pecchiai, *Il libro di ricordi d'un gentiluomo pisano del secolo XV*, in «Studi storici diretti da A. Crivellucci», 14 (1905), p. 331. In the *Capitoli* of 1509 establishing the terms of Pisa's reincorporation into Florence's dominion, the *gabella dei contratti* payable by inhabitants of the *contado* was limited to 8 *denari* per *lira*, or 3 1/3%. G. Benvenuti, *Storia dell'assedio di Pisa (1494-1509)*, Pisa 1969, p. 143, n. 40.

ed in the registers of the *gabelle dei contratti* was $3\frac{1}{3}\%$ ³⁵. One is left to speculate on the reasons for the apparent gap between the statutory and going rates. Arguably, the statutory rate may have been introduced as a supplementary tax on top of the *gabella* husbands would have paid in the localities where they had contracted marriage and acknowledged receipt of the dowry. Yet future research on Pisa's contract tax in the fifteenth century may show that the reported gap is a mirage and that in fact there was minimal difference between the rates.

2. The first opinion, composed by an unidentified jurist, opened with a flat denial that Agapito's dowries were subject to the contract tax. The fundamental laws *Ut animarum* in the *Liber sextus* (VI 1. 2. 2) and *Cunctos populos* in Justinian's *Codex* (C. 1. 1. 1) were cited for the bright-line rule that a city's laws were binding on the acts performed by its subjects where it had jurisdiction, but not on acts they performed outside its territory (*extra territorium*)³⁶. Correspondingly, the Pisan laws were classified as offensive (*odiosum*) for contradicting *ius commune* rules and illegitimately imposing what amounted to a new tax, therefore making it unenforceable in a foreign jurisdiction. Implicit here was another rule: advantageous laws (awarding exemptions and privileges) might apply to citizens residing beyond the city's jurisdiction, while offensive laws (imposing taxes and burdens) were not applicable (*quod odiosa sunt restringenda, favores ampliandi*)³⁷. Forgoing more arguments that would only have belabored the obvious, the jurist succinctly resolved that Pisa's contract tax could not be imposed, first, because the promises, payments, and *confessiones* for the two dowries were made outside Pisan territory, and second, because Agapito lived with each wife in Genoa, where he had already paid the tax on their dowries³⁸. He could also have pointed out that Agapito's actions were no different from those of the many foreign husbands residing («ad presens habitans», «commorans»), marry-

³⁵ The calculation of *gabelle* was based on the valuation of the florin at 4 *lire*. Some examples, all from ASPi, *Gabella dei contratti*, n. 4: Antonio di Bacciomeo paid a *gabella* of 30 *lire* for a dowry valued 225 florins, a rate of $3\frac{1}{3}\%$ (fol. 5r, 30 June 1423); Pardo di Andrea paid a *gabella* of 6 *lire*, 13 *soldi*, 4 *denari* for a dowry 30 florins, a rate of $3\frac{1}{3}\%$ (fol. 20r, 31 July 1423); Angelo di Piero, a German residing in Pisa, paid a *gabella* of 8 *lire* for a dowry, conveyed to him by Corradina di Cambio of Florence, valued at 60 florins, a rate of $3\frac{1}{3}\%$ (fol. 87r, 30 October 1426).

³⁶ W. Onclin, *La doctrine de Bartole sur les conflicts de lois et son influence en Belgique*, in *Bartolo da Sassoferrato. Studi e documenti per il VI centenario*, II, Milano 1962, pp. 373-398; C. Storti Storchi, *Ricerche sulla condizione giuridica dello straniero in Italia. Dal tardo diritto comune all'età preunitaria: aspetti civilistici*, Milano 1990, pp. 29-66.

³⁷ L. Mayali, *La notion de «statutum odiosum» dan la doctrine romaniste au Moyen Âge. Remarques sur la fonction du docteur*, in «*Ius commune*», 12 (1984), pp. 57-69; Lorenz, *Das Dotalstatut*, pp. 88-92.

³⁸ *Consilium XII*: «Et quia res est clara, ulterius me non extendo, concludens dictum Agabitum ad solutionem dictarum gabellarum nullatenus teneri, attento quod promissiones dotium, solutiones et confessiones ipsarum dotium fuerent facte extra territorium pisanum et attento quod dicte uxores fuerunt ducte ad civitatem Ianue et ibi fuerunt solute gabelle istarum dotium».

ing, and receiving dowries in Pisa, who routinely paid Pisa's *gabella dotis* in compliance with the city's laws³⁹.

The second opinion, composed by Urbano da Cevoli, also held that the Pisan law was unenforceable «in a foreign territory» («in alieno territorio»). He argued that the very wording of the law militated against its application to Agapito's case. The law stated that whoever had taken a wife and led her into his household («uxorem ceperit et eam duxerit») was required to pay the commune of Pisa a tax of 2 *denari* for each *lira* of the wife's dowry and trousseau (*corredo*)⁴⁰. The wording was construed to mean, first, that the *gabella dotis* was triggered by the consummation of the marriage – that is, by «taking» and «leading» the wife, not by the promise of the dowry and the husband's assumption of liability («promissio dotis et confessio»); and, second, that the «taking» and «leading» had to be performed in Pisan territory⁴¹. The interpretation was clever but seemingly arbitrary. No authority, reason, or indicia of legislative purpose were offered to support the interpretation that *gabella* was due only if the marriage was consummated in Pisan territory. At any rate, the upshot was that insofar as the «taking» and «leading» were performed outside Pisan territorial jurisdiction, Agapito was freed from payment of the *gabella*.

In the third and final opinion, Nello da San Gimignano, disagreeing with his colleagues, defended the enforceability of Pisa's laws. Agapito, he insisted, was at least liable for the *gabella* on Tommasa's dowry received and acknowledged in Lucca, for both acts occurred within fifty miles of Pisa. In support, he referred to instances in Justinian's *Corpus iuris* where citizens residing or traveling beyond the jurisdiction of their native cities were nevertheless bound by their laws⁴². In theory, the alignment between Pisan law and

³⁹ The foreigners who resided, married, received their dowries, and paid the *gabella dotis* in Pisa hailed from north and central Italy (Genoa, Siena, Florence, San Miniato al Tedesco, Perugia, Todi, Bologna, Piemonte, Cremona, Verona, Venice) and from Germany and Constantinople. See ASPi, *Gabella dei contratti*, n. 4, fols. 32r, 36r, 42v, 50v, 53v, 87r, 107r, 109v, 120v, 126r, 182r, 192r, 201r, 240r, 245r-v.

⁴⁰ *Consilium XII*: «Et quicumque uxorem ceperit et eam duxerit, teneatur et debeat solvere communi Pisanorum pro gabella denariorum duorum pro libra pro dote, donamentorum et corredorum et valentis possessionum». The tax rate, 2 *denari* per *lira*, was substantially lower than the mid-Trecento rate of 8 *denari* per *lira* cited by R. Castiglione, *Gabelle e diritti comunali nel Trecento a Pisa*, in «Bollettino storico pisano», 71 (2002), p. 65.

⁴¹ *Consilium XII*: «Sola ergo promissio dotis et confessio non faciunt deberi gabellam communis Pisanorum, set captio et ductio, et iste actus captionis et ductionis debet expleri in territorio statutis».

⁴² D. 1. 1. 9, *Omnes populi*; C. 1. 1. 1, *Cunctos populus*; D. 50. 9. 6, *Municipii lege*; C. 4. 63. 4, *Mercatores*. See also P.S. Leicht, *Cino da Pistoia e la citazione di Re Roberto da parte d'Arrigo VII*, in «Archivio storico italiano», 112 (1954), pp. 313-320; P. Stein, *Bartolus and the Conflict of Laws and the Roman Law*, in *The Character and Influence of Roman Civil Law: Historical Essays*, London 1988, pp. 83-90; and J. Kirshner, «Made Exiles for the Love of Knowledge»: *Students in Late Medieval Italy*, in «Mediaeval Studies», 70 (2008), pp. 163-202. This *ius commune* norm extended to nonoriginal citizens, that is, newcomers to whom the government granted privileges of citizenship. On this point, see J. Kirshner, *Citizen Cain of Florence*, in *La Toscana et les Toscans autour de la Renaissance. Cadres de vie, société, croyances. Mélanges offerts à Charles-M. de La Roncière*, Aix-en-Provence 1999, pp. 175-189.

the *ius commune* applied equally to the second marriage. Nello relented, however, conceding that only the *gabella* on the first dowry received in Lucca should be paid. While the second dowry, received in Genoa, was not subject to the contract tax, Nello held that by virtue of his Pisan citizenship Agapito continued to be bound by Pisa's laws and jurisdiction wherever he chose to live, no matter how distant from his native city⁴³. Nello's emphasis on the perduring character of original citizenship was unobjectionable. After all, Agapito's decision to contest the matter with the tax officials affirmed his recognition of Pisa's original jurisdiction. Still, Nello's opinion, in my view, was ill founded. The forensic maneuver of silently passing over of the *ius commune* rule that the laws of the locality in which a contract is concluded (*lex loci contractus*) have priority was tantamount to an admission of the porous legal grounds on which the Florentine *provveditori's* claim was staked.

3. The enforceability of Pisa's contract tax on the dowries of Pisan citizens residing in Genoa was also addressed by the Florentine jurist and humanist Benedetto Accolti of Arezzo (1415-1464). After receiving his degree in civil law from the University of Bologna at the age of seventeen, Accolti taught at the University of Florence, and after matriculating in the city's Guild of Lawyers and Notaries in 1440, he enjoyed a thriving practice. He was elected first chancellor of the republic in 1458, a dignity he held until his death⁴⁴. A manuscript copy of his *consilium* on the Pisan contract tax, written sometime after 1440, is also found in the Archivio di Stato of Florence⁴⁵. A marginal notation announced the *consilium's* theme: «Whether the tax on dowries should be paid in the place where the contract is executed or in the husband's place of origin» («An *gabella dotis solvatur in loco contractus celebrati vel in loco originis*»). Perhaps for political reasons, the jurist employed the pseudonym Sempronius to disguise the husband's real name⁴⁶. Once more, we have to make do with a condensed summary of the case, because the file containing the relevant *acta* that undoubtedly rested on the jurist's desk when he

⁴³ *Consilium XII*: «Et sic concludo quod de prima dote debetur gabella, quia recepta intra quinquaginta miliaria per subditum statuto. De secunda non, quia recepta extra quinquaginta miliaria, licet sit subditus statuto. Laus Deo. Ego Nellus etc. Florentie die 16 aprilis 1423».

⁴⁴ R. Black, *Benedetto Accolti & the Florentine Renaissance*, Cambridge 1985, pp. 41ff; Martines, *Lawyers and Statecraft*, pp. 105-106, 502-503; Park, *The Readers at the Florentine Studio*, pp. 296, 300, 301, 302; J. Davies, *Florence and its University during the Early Renaissance*, Leiden-Boston-Cologne 1998, p. 177.

⁴⁵ ASF, Corporazioni Sopresse dal governo francese, 98, n. 252, fols. 170r-172r (hereafter cited as Accolti).

⁴⁶ Other standard pseudonyms were Titius, Petrus, and Martinus, as in a case involving four Pisan citizens exiled to Genoa: «Questio super qua consilium petitur, ponitur esse talis: Quattuor homines, videlicet Petrus, Martinus, Titius et Sempronius origine Pisani». This is the beginning of the *punctus* preceding a *consilium* written by the jurist «Petrus domini Albisi de Pisis legum doctor». A copy of the *consilium* is preserved in Biblioteca Apostolica Vaticana, Barb. lat. 1399, fol. 123r-v.

composed his opinion was omitted from the manuscript in which the copy of the *consilium* has been preserved. Accolti offers no hint of who commissioned his *consilium*⁴⁷.

By origin Sempronius was considered a Pisan citizen, by residence and domicile a citizen of Genoa. Although there is no indication that Sempronius was a *civis ex privilegio* or *ex conventione*, that is, granted the privilege of Genoese citizenship by legislative enactment, Accolti reiterated that under the *ius commune* he was a citizen of Genoa on the basis of his residence and payment of taxes there⁴⁸. While residing in Genoa Sempronius married a Genoese woman from whom he received a dowry. The question put to Accolti was whether Sempronius could be compelled to pay the dowry contract tax in Pisa⁴⁹. At first blush, it seemed that the tax was enforceable, since a city's laws bound its citizens even when they resided beyond its territorial jurisdiction. And following Roman law norms, buttressed by the *glossa ordinaria* and the commentaries of the celebrated jurists Bartolus of Sassoferrato (1313/14-1357) and Baldus de Ubaldis (1327-1400) of Perugia, Accolti maintained that the laws of Pisa had priority over those of Genoa, because one's place of origin (*locus originis*) was nobler than one's domicile⁵⁰.

Invoking Bartolus's multifaceted authority once again, but performing a U-turn, Accolti denied that the Pisan law applied to the dowry received by Sempronius or that it was enforceable beyond Pisa's territorial borders. It was an entrenched rule of the *ius commune* that the contracts were subject to

⁴⁷ In 1426 the duties of the *provveditori* passed to the Florentine *Consoli del Mare*. From the 1440s onwards, the duties of the *Consoli del Mare* passed to other magistracies, the *Cinque Governatori e Conservatori della Città di Pisa* and Florence's *Capitani della Parte Guelfa*, any one of which could have commissioned Accolti's *consilium*.

⁴⁸ See also Bartolomeus Soncinus, *Consiliorum seu potius responsorum Mariani Soncini ac Bartholomaei filii senensium... volumen primum [-secundum]*, Venetiae 1579, I, fol. 217v, n. 3: «dico quod ex sola longa habitatione de iure communi efficitur quis civis». On the legal doctrines regarding the acquisition of citizenship through residence and payment of taxes, see J. Kirshner, «Civitas sibi faciat civem»: Bartolus of Sassoferrato's Doctrine on the Making of a Citizen, in «Speculum» 48 (1973), pp. 694-713. On *cives ex privilegio* and foreigners residing in Genoa, see G. Casarino, *Stranieri a Genova tra Quattro e Cinquecento: tipologie sociali e nazioni*, in *Dentro la città. Stranieri e realtà urbane nell'Europa dei secoli XII-XVI*, ed. G. Rossetti, Napoli 1989, pp. 137-150; and G. Casarino, *Rappresaglie o privilegi? Dai debiti mercantili alla co-promozione industriale. I Lucchesi a Genova tra Tre e Quattrocento*, in *Comunità forestiere e nazioni nell'Europa dei secoli XIII-XVI*, ed. G. Petti Balbi, Napoli 2001, pp. 299-324.

⁴⁹ Accolti, fol. 170r: «Dubitatur an dictus Sempronius, qui origine est pisanus et habitatione et domicilio civis ianuensis, possit cogi ad solvendam gabellam in civitate Pisarum dotis sibi solute respectu matrimonii initi in dicta civitate Ianuae cum puella ianuensi, attenta forma statuti civitatis Pisarum per quod in effectu disponitur quod si quis contraxerit matrimonium debeat solvere tantum pro dote loco ghabelle, et quod per instrumentum alicuius contractus initi infra 50 miliaria debeat solvi ghabellam».

⁵⁰ Accolti, fol. 170r: «Et notatur hoc per Bartolum et Baldum in l. 1., C. de sum. Trin. (C. 1. 1. 1), et precipue videtur utrum in proposito, quia dictus Sempronius origine est pisanus, quamquam domicilio sit ianuensis et constitutus, et ideo in dubio debet preferri ad imponendum sibi onus, locus originis loco domicilii et civitatis. Nam originis locus nobilior est, l. Relegatorum, §. Interdicere (D. 48. 22. 7. 10) et ibi per Bart., ff. de interdict. et releg. (D. 48. 22), et l. Libertus, §. Prescriptio, ff. ad munici. (D. 50. 1. 17. 3); et ita voluit glo. expresse in l. Cives, C. de incol. (C. 10. 40 [39]. 7), et ibi per Bart. Et idcirco sine dubio est concludendum ut supra».

the laws of the locality in which they were concluded⁵¹. Similarly, with regard to the contracts of dowry and marriage, one looked to the law of the place in which the husband «led» his wife, established domicile, and was paid the dowry. Assuming that the marriage occurred in Genoa, where Sempronius resided and duly paid taxes on his contractual transactions and residence, it followed that his marriage was governed by Genoese laws and customs⁵². Indeed, Accolti correctly avowed, «it is customary in all the parts of Italy that *gabelle* are paid even by foreigners for contracts and things brought to the city where they are found»⁵³.

It was also a rule that the imposition of *gabelle* was a matter of strict law (*stricti iuris*). Technically, this meant that because the Pisan officials' ability to impose *gabelle* derived from an authority inferior to the emperor's, the contract tax could not be imposed beyond the city's territorial jurisdiction. For being at odds with the *ius commune*, the Pisan statute was again classified as offensive (*odiosum*), making it unenforceable⁵⁴. Simply put, Pisa's authority to impose *gabelle* was strictly limited to its own territory. Accolti then cited Baldus for the argument that a newly enacted law (*ius*) may not apply beyond the lawmaker's jurisdiction⁵⁵. The Pisan law was also unenforceable for failing to state expressly and positively that the contract tax should be binding on subjects found outside Pisa's territory⁵⁶. Finally, if it were true that Sempronius could be required to pay the *gabella* in Pisa, the result would be doubly offensive in that he would be paying a *gabella* in Genoa and Pisa for the very same thing. Such an illogical outcome, Accolti

⁵¹ Accolti, fol. 170r: «Set prefatis non obstantibus, contrarium reputo verius de iure. Et circa hoc primo adverteo quod regulariter locus ibi fit contractus attendi debet quantum ad ea que debent servari in dicto contractu vel pro eo, ut in l. Si fundus, ff. de evic. (D. 21. 2. 6), et l. Omnem, ff. de solut. (?), et not. per Bartolum in d. l. 1, de sum. Trinta».

⁵² Accolti, fol. 173r-v: «Item quod sponte est in contractu dotis vel matrimonii quod illis attendi locus ubi vir uxorem ducit et ubi domicilium habet, l. Exigire dotem, et ibi per Bart., ff. de iudi. (D. 5. 1. 65), et not. per eundem in dicta l. 1 (C. 1. 1. 1). Et facit quod habetur in l. fin., §. Idem rescripserunt, ad munici. (D. 50. 1. 38. 3). Et ideo quia presupponitur quod matrimonium in civitate Ianuae <contraxit> et ibi Sempronius habitat et subiit honora, tam respectu contractus quam respectu habitationis viri, dictum matrimonium debet regulari secundum leges et consuetudines ianuenses». On the dictum, «forum domicilii est potentius quam sit forum originis», see Rolandus a Valle, *Quaestiones de lucro dotis*, in *Tractatus universi iuris*, Venetiae 1583-1586, IX, fol. 360r, nn. 15-24.

⁵³ Accolti, fol. 170v: «Insuper consuetudo est in omnibus partibus Italiae quod gabelle solvantur etiam a forensibus pro contractibus vel rebus asportatis in civitate in qua reperiuntur».

⁵⁴ Accolti, fol. 170v: «Pretera onus gabelle est stricti iuris et odiosum precipue quando imponuntur ab inferiore a principe, per ea que not. per Bar. in l. Locatio (MS: Licitati), §. fin. (D. 39. 4. 9. 8), et l. Vectigalia, de public. (D. 39. 4. 10) [...] Et ideo inpositio sit stricti iuris, non debet comprehendere solutionem gabelle super existentibus in alieno territorio». See also Bartolus to C. 1. 1. 1, *Cunctos populos*, *Commentaria*, Venetiae 1529, VII, fol. 6r, n. 35: «nam actus quod etiam spectat ad iurisdictionem voluntariam, quandocunque conceduntur ab alio inferiore a principe, non possunt exerceri extra territorium».

⁵⁵ Accolti, fol. 170v. See Baldus to C. 1.1.1, *Cunctos populos*, *Commentaria*, Venetiae 1599, IX, fol. 8r, n. 76: «quia ubi agitur de iure noviter inducendo per statutum, statutentes nihil possunt ultra limites quibus iurisdictione realiter limitatur, id est, ultra territorium, ut infra, de decurionibus, leg. Duumvirum impune, libro 10 (C. 10. 32 [31]. 53)».

⁵⁶ Accolti, fol. 170v.

admonished, should be prevented because of the resulting harm to Sempronius⁵⁷.

Accolti now addressed the tax obligations of individuals possessing dual citizenship. His authority was Bartolus and the *Glossa ordinaria*, the starting points for the examination of the problems arising from dual citizenship. Bartolus held that if anyone was a citizen of two cities and had property in both, then each city was restricted to imposing taxes on the portion of his property located within its own jurisdiction⁵⁸. Bartolus's doctrine enabled Accolti to argue that because Sempronius was a citizen of both Pisa and Genoa but had received a dowry consisting of property located in Genoa, he was obligated to pay the contract tax in Genoa rather than Pisa. Accolti conceded that all things being equal, that is, if one was called to pay taxes in one's *origo* and place of domicile simultaneously, the *ius commune* dictated that one's *origo* indubitably took priority. This normative model was irrelevant here, for the reason that Sempronius had already paid the contract tax in Genoa, defeating Pisa's claim to priority as *civitas originis*⁵⁹. Last and obvious was Genoa's great distance from Pisa, more than fifty miles, placing Sempronius's dowry far beyond the reach of Pisa's contract tax⁶⁰.

Accolti's consilium was endorsed (*subscripserunt*) by three other Florentine practitioners, Sallustio Buonguglielmi of Perugia (1373-1461), Giovanni Buongirolami of Gubbio (1381-1454), and Benedetto Barzi of Perugia (1379-ca. 1459), who taught civil law at the University of Florence between 1335 and 1442⁶¹. They unhesitatingly restated Baldus's determina-

⁵⁷ Accolti, fol. 170v: «Set si esset verum quod dictus Sempronius posse cogi ad solvendum in dicta civitate Pisarum, resultaret magna absurditas quod ipse solveret Ianuae et Pisis gabellam pro eadem re [...] Et ideo ut talis absurditas evitetur, reformationes pisanae simpliciter loquentes debent restringi».

⁵⁸ Accolti, fols. 170v-171r: «Insuper, ut supra dictum est, gabella solvitur pro rebus a persona, et idcirco ex quo dictus Sempronius est civis ianuensis et ibi habitat et ibi accipit uxorem et ibi accipit dotem de bonis ibi existentibus, sequitur manifesta conclusio quod onus gabelle quod solvitur per dotem est solvendum Ianuae et non Pisis, quantum etiam sit pisanus civis, ut determinat expresse Bartolus in simili casu post glossam in l. 1, de mulieribus (C. 10. 64 [62]. 1), in versiculo "Quero aliquis est civis et alibi", ubi concludit quod si quis est civis in utraque civitatibus et in utraque habet bona, collectam que imponitur personis pro bonis debet solvere separatim secundum bona sita in diversis locis, et in uno quoque loco pro portione solvenda est. Igitur cum dictus Sempronius sit civis pisanus et ianuensis et receperit dotem de bonis existentibus Ianuae; ibi debet solvere gabellam pro illis, non in civitate Pisarum». See Bartolus to C. 10. 64 [62]. 1, *Eam que aliunde, Commentaria*, IX, fol. 23r (*additio*).

⁵⁹ Accolti, fol. 171r: «Preterea presuponitur mihi in facto quod pro dicta dote fuit soluta gabella Ianuae, quo casu stat regula quod licet in casu pari quando quis vocatur ad onera in civitate originis et in loco domicilii, preferatur civitas originis, et prius loco dictum est; tamen si iam una civitas preoccupavit, quia in illa solutum est, non potest quis cogi ad solvendum in civitate originis: et ita determinat glossa in dicta l. Cives, expresse, circa medium, C. de incolis, libro X (C. 10. 40 [39]. 7). Ergo sequitur ex predictis, ex eo <quod> semel Ianuae gabella soluta est pro dicto contractu dotis et matrimonii, non potest amplius cogi prefatus Sempronius ad solutionem Pisis».

⁶⁰ Accolti, fol. 171r: «Unde cum statutum permitat gabelle exactionem usque ad 50 miliaria, ultra ea videtur prohiberi».

⁶¹ On Buonguglielmi, see J. Kirshner, *Bartolo of Sassoferrato's "De tyranno" and Sallustio Buonguglielmi's consilium on Niccolò Fortebracci's Tyranny in Città di Castello*, in «Mediaeval

tion that where a statute required payment of a contract tax, the statute did not apply to a contract made by a subject outside the legislator's territory, «because statutes of this kind authorizing *gabelle* are against the *ius commune*»⁶².

4. The primary source for our third case is a *consilium* of the Milanese jurist Filippo Decio (1454-1536/1537). Numbered 457 in the printed editions of Decio's *consilia*, his *consilium* became a «leading opinion» and was cited in manuals for legal practitioners⁶³. At issue was the contract tax regarding the dowry that «dominus Vitalis hebraeus et civis pisanus» had received in Venice, where he had also contracted and consummated his marriage. The case was adjudicated before the Sea Consuls of Florence (*Consoli del Mare*) stationed in Pisa. Although their jurisdictional authority over commercial and fiscal matters had shriveled over the course of the fifteenth century, the Sea Consuls continued to be responsible for the administration of individual Pisan *gabelle*⁶⁴. Decio was asked to resolve a two-pronged question regarding Vitale's status as a citizen of both Pisa and Florence. First, was Vitale, by virtue of his status as a *civis pisanus*, required under *ius commune* rules or Pisan laws to pay the contract tax in his native city? Second, if he was not required to pay the Pisan contract tax, was he then required to pay the contract tax as a reputed *civis florentinus* in accordance with certain *Capitoli* or negotiated conventions, often renewable, establishing the terms by which Jewish bankers were granted an exclusive license to lend money at interest for a limited number of years in the city, *contado*, and *distretto* of Florence⁶⁵?

Studies», 68 (2006), pp. 303-331; on Barzi, see Barzi, *Benedetto*, in *Dizionario biografico degli italiani*, 8, Roma 1965, pp. 20-25; Park, *The Readers at the Florentine Studio*, pp. 292-299; and R. Abbondanza, *Una nuova fonte per la biografia di Benedetto Barzi da Perugia (1379-ca. 1459)*. *Con precisazioni su Benedetto da Piombino*, in «Index», 22 (1994), pp. 512-528; on Buongirolami, see Martines, *Lawyers and Statecraft*, p. 501; T. Kuehn, *Illegitimacy in Renaissance Florence*, Ann Arbor 2002, pp. 185ff.

⁶² Accolti, fol. 171r: «Et inducit Baldus punctualiter ad decisionem thematis nostri, dicens quod si statutum cavetur quod de contractu debet solvi gabellam, tale statutum non venidicat sibi locum in contracto facto per subditum extra territorium statuentis, cum huiusmodi statuta gabellarum sint contra ius commune».

⁶³ Phillipus Decius, *Consiliorum sive Responsorum tomus primus[–secundus]*, Venetiae 1580-1581, II, cons. 457, fols. 117v-118r (hereafter cited as Decius). The *consilium* was cited by Domenico Toschi, *Practicarum conclusionum iuris in omni foro frequentiorum...*, Lugduni 1634-1670, IV, p. 72, concl. 4 (*Gabella de quibus contractibus solvatur multis locis et de quibus non*); VI, p. 142, concl. 356 (*Pisarum civitas, statuta, consuetudines et privilegia*).

⁶⁴ On the office and jurisdiction of the Sea Consuls of Florence, see M.E. Mallett, *The Sea Consuls of Florence in the Fifteenth Century*, in «Papers of the British School of Rome», 27 (1959), pp. 156-168, and M.E. Mallett, *The Florentine Galleys in the Fifteenth Century*, Oxford 1967; E. Fasano Guarini, *Città soggette e contadi nel dominio fiorentino tra Quattro e Cinquecento: il caso pisano*, in *Ricerche di storia moderna*, I, Pisa 1976, p. 23; and A. Addobbati, *La giurisdizione marittima e commerciale dei Consoli del Mare in età medicea*, in *Pisa e il Mediterraneo: uomini, merci e idee dagli Etruschi ai Medici*, ed. M. Tangheroni, Milano 2003, pp. 311-315.

⁶⁵ Decius, fol. 117v: «In causa gabellae, quae tractatur coram Magnificis Consulibus Maris, quaeritur an dominus Vitalis hebraeus et civis pisanus teneatur solvere gabellam dotis pro matrimo-

An outstanding jurist and «brilliant personality with great appeal», who, in addition to his *consilia*, produced commentaries on the *Corpus iuris* and the *Liber extra* of Pope Gregory IX, Decio was still teaching at the Studio in Pisa in 1525 when he penned what would become «*consilium 457*»⁶⁶. Who asked Decio to submit his *consilium* remains a mystery. It is entirely conceivable that the Florentine tax officials in Pisa, tasked with the enforcement of Florence's fiscal policies, demanded that Vitale pay the contract tax on the dowry. Vitale, after obtaining legal advice, would have responded through his procurators that he was not obligated to pay the tax. Presumably, because of the doubts raised by Vitale's counterclaim and his prominence and connections, the matter eventually landed before the Sea Consuls who decided civil law cases on the basis of Pisan law and the *ius commune*. Next, the office of Sea Consuls would have asked Decio to submit a *consilium sapientis* for a definitive and immediate resolution of the matter⁶⁷. Alternatively, it is equally conceivable that Vitale commissioned Decio to submit a *consilium pro parte*⁶⁸, so that his wholehearted defense of Vitale's counterclaim would have been undertaken for an eminent and wealthy client. This scenario is highly plausible in light of the da Pisa's history of requesting jurists, including Bartolomeo Sozzini (1436-1506) of the University of Pisa, Giovanni Crotto (d. 1516) of the University of Bologna, and Francesco Guicciardini in Florence,

nio contracto et consumato in civitate Venetiarum. Et pro vera resolutione videndum est de duobus. Primo, an tanquam civis pisanus attento iure communi et statuto pisano hic Pisis teneatur gabellam solvere. Secundo, dato quod non debeat solvere, an per capitula quae habent hebraei cum excellenti republica Florentinorum adstringatur ad solutionem dictae gabellae».

⁶⁶ The explicit of Decio's *consilium* («ut notat Bartolus in l. 1, ad munic., Philippus Decius, Pisis») makes clear that it was composed in Pisa. In fact, Decio was present at the *Studio* in Pisa through 1528, when he moved to Siena. A.F. Verde, *Dottorati a Firenze e a Pisa 1505-1528*, in *Xenia medii aevi historiam illustrantia oblata Thomae Kaeppli O.P.*, Roma 1978, pp. 714-728. For biobibliographical profiles of Decio, see H. Lange and M. Kriechbaum, *Römisches Recht im Mittelalter*, II, *Die Kommentatoren*, München 2007, pp. 874-881, quote on p. 877 («eine glanzvolle Persönlichkeit mit hoher Ausstrahlungskraft»); A. Belloni, *Professori giuristi a Padova nel secolo XV*, Frankfurt am Main 1986, pp. 190-193; and A. Mazzacane, *Decio, Filippo*, in *Dizionario biografico degli Italiani*, 32, Roma 1987, pp. 554-560.

⁶⁷ The reliance on *consilia* in cases involving Pisan citizens adjudicated before the Sea Consuls represented a long-standing practice dating from the fifteenth century. See the reference to one such case (*apud Consules Maris*) regarding Pisans residing in Florence in Tommaso Salvetti's commentary on the second book of the *Statutorum Florentinorum* of 1415: Biblioteca Nazionale Centrale di Firenze, MS II. IV. 434, fol. 13r. Pisan citizens routinely requested *consilia* as part of their pleadings before Florentine magistrates. For example, in 1439, the patrician Battista di Bondo Lanfreducci of Pisa paid the Florentine Guglielmo Tanagli for a *consilium* that the jurist had written on his behalf with regard to a debt he was trying to collect from the estate of Nicholaio Zoppo. The estate had come under the control of the Florentine *Ufficiali di Torre*, who were authorized to adjudicate claims against the goods and properties confiscated by the government from rebels and citizens condemned to banishment. See Pecchiai, *Il libro di ricordi d'un gentiluomo pisano del secolo XV*, p. 310.

⁶⁸ On the differences between *consilia sapientis* and *pro parte*, see M. Ascheri, *Le fonti e la flessibilità del diritto comune: il paradosso del consilium sapientis*, and J. Kirshner, *Consilia as Authority in Late Medieval Italy: The Case of Florence*, in *Legal Consulting in the Civil Law Tradition*, ed. M. Ascheri, I. Baumgärtner, J. Kirshner, Berkeley 1999 (Studies in Comparative Legal History, The Robbins Collection), pp. 11-54 and 107-142, respectively.

for *consilia pro parte* in disputes between the family and government officials in Lucca, Pisa, and Florence⁶⁹.

Decio offered no further clues about the identity of «Vitalis» beyond the six-word reference in the opening of his *consilium*. To my knowledge, there is only one candidate who matches the identification of «lord Vitalis, Jew and Pisan citizen». It is almost certain that the reference was to Vitale (Yehiel Nissim) di Simone da Pisa, a prominent banker, scholar, and philanthropist⁷⁰. He was born into Pisa's legendary Jewish banking family⁷¹, with its headquarters in Florence and financial dealings in Lucca, Siena, Arezzo, Bologna, Ferrara, Verona, Padua, and Venice. Vitale's grandfather, Vitale di Isacco, was on close terms with Lorenzo de' Medici, to whom he lent money, and from the late fifteenth century onward the family's ties to Florence were exceptionally strong⁷². Resting on their religious and cultural patronage as well as their financial and commercial activities, «the fame of the da Pisa», Luzzati observes, «went beyond the Italian borders and reached southern France and the Iberian Peninsula»⁷³.

⁶⁹ Luzzati remarks that the da Pisa family «had close connections with university teachers, such as the lawyer Bartolomeo Sozzini»: M. Luzzati, *Ebrei ed ebraismo a Pisa. Un millennio di ininterrotta presenza. Jews and Judaism in Pisa: A Millennium of Uninterrupted Presence*, Pisa 2005, p. 23. In 1493, Sozzini was commissioned by Isacco and Simone for a *consilium* in their dispute with the treasury officials of Lucca. See P.M. Lonardo, *Gli ebrei a Pisa alla fine del secolo XV*, Bologna 1982 (rist. anast.), pp. 76-79. In 1509, Isacco commissioned the Florentine jurist Antonio di Vanni Strozzi (1455-1523) and Giovanni Crotto, among others, to submit *consilia* in support of his claim to the properties that had been confiscated in 1494 by the Pisan government; for which, see note 98 below. Later, in 1515, Isacco's sons engaged Francesco Guicciardini to be their «advocato» in a dispute before the *Otto di Guardia* in 1515. See O. Cavallar, *Francesco Guicciardini giurista. I ricordi degli onorari*, Milano 1991, pp. 84, 350, n. 557.

⁷⁰ On the da Pisa family, see U. Cassuto, *La famiglia da Pisa*, Firenze 1910; M. Luzzati, *L'insediamento ebraico a Pisa*, in M. Luzzati, *La casa dell'Ebreo. Saggi sugli Ebrei a Pisa e in Toscana nel Medioevo e nel Rinascimento*, Pisa 1985, pp. 27-29; M. Luzzati, *Matrimoni e apostasia di Clemenza di Vitale da Pisa*, in Luzzati, *La Casa dell'Ebreo*, pp. 61-106; Luzzati, *Ebrei ed ebraismo*, pp. 17-28. On Simone's and Vitale's activities in the Veneto, see M. Luzzati, *I legami fra i banchi ebraici toscani ed i banchi veneti e dell'Italia settentrionale. Spunti per una riconsiderazione del ruolo economico e politico degli Ebrei nell'età del Rinascimento*, in Luzzati, *La Casa dell'Ebreo*, pp. 246-255; and D. Jacoby, *Les Juifs à Venise du XIV^e au milieu du XVI^e siècle*, in *Recherches sur la Méditerranée orientale du XII^e au XV^e siècle*, London 1979, pp. 198-199. On Vitale di Simone's scholarship and intellectual standing, see R. Bonfil, *Rabbis and Jewish Communities in Renaissance Italy*, London-Washington 1993, pp. 253, 255, 284-289, 292-293; and A. Guetta, *Religious Life and Jewish Erudition in Pisa: Yehiel Nissim da Pisa and the Crisis of Aristotelianism*, in *Cultural Intermediaries: Jewish Intellectuals in Early Modern Italy*, ed. D.B. Ruderman and G. Veltri, Philadelphia 2004, pp. 86-108. On Vitale's economic ethics, *Banking and Finance among Jews in Renaissance Italy: A Critical Edition of The Eternal life (Haye olam) by Yehiel Nissim da Pisa*, ed. and transl. by G.S. Rosenthal, New York 1962. See R. de Roover's critical review of Rosenthal's introduction in «Business History Review», 37 (1963), p. 458-459.

⁷¹ The exact date of Vitale di Simone's birth is unknown. Luzzati, *I legami*, p. 250 states that Vitale was probably born around 1507 (a date that on further reflection, he relates in a private communication, now appears to be improbable), while Guetta, *Religious Life and Jewish Erudition in Pisa*, p. 86 conjectures that Vitale was born «1493?», but offers neither documentary evidence nor an argument in support of his conjecture.

⁷² Cassuto, *La famiglia da Pisa*, p. 26, and U. Cassuto, *Gli ebrei a Firenze nell'età del Rinascimento*, Firenze 1965, pp. 55-58; Luzzati, *I legami*, p. 249.

⁷³ Luzzati, *Ebrei ed ebraismo*, p. 23.

With the death of Vitale di Isacco in 1490, Isacco and Simone, his two sons, assumed leadership of the family bank and commercial interests. Loyal adherents of Florence, the brothers were expelled from Pisa and had their urban and rural properties confiscated when Pisa regained its independence in 1494 with the encouragement and protection of the French King Charles VIII of France, who had invaded Italy and routed the Florentines. After the restoration of Florentine rule in Pisa in June 1509, Isacco and Simone were able to regain the majority of their properties, including the building in the heart of the city that housed the da Pisa bank and a synagogue, called *la casa dell'ebreo*⁷⁴. Simone died in 1510, Isacco a few years after. In 1516 the da Pisa family was authorized to reopen and operate their bank in Pisa for ten years⁷⁵.

In 1525 Vitale di Simone married Diamante, the daughter of Anselmo dal Banco (alias Asher Meshullam), a German-Jewish banker with lending operations in Padua and Venice⁷⁶. Details on the amount of Diamante's dowry are lacking, but, judging from the dowries received by Vitale's relatives, the amount would have been substantial and commensurate with his elevated social and economic status⁷⁷. After contracting and consummating his marriage in Venice, Vitale returned with his bride and dowry to the family's home in Pisa, where he attracted the attention of the Florentine tax officials intent on collecting the contract tax for his dowry. Vitale's return to Pisa is attested by the adventurer and pseudo-Messiah David Reubeni, who vividly recounted his visit in 1525 to Vitale's home, commending his host's learning, gracious hospitality, and aid to less fortunate coreligionists⁷⁸.

Vitale's civic status as a *civis pisanus* derived from his family's long-established domicile in the city dating back to the early *Quattrocento*. *Ius commune* jurists construed individual surnames like «da Pisa» and «de Pisis» to signify one's place of origin (*origo*), where one was an original citizen (*civis originarius*), rather than the place where one had established permanent legal abode (*domicilium*)⁷⁹. When a person was designated by the

⁷⁴ Luzzati, *I legami*, p. 254, n. 97; Cavallar, *Francesco Guicciardini giurista*, pp. 81-85; Luzzati, *Caratteri dell'insediamento ebraico medievale*, in *Gli Ebrei di Pisa (secoli IX-XX)*, Atti del convegno internazionale, Pisa, 3-4 ottobre 1994, ed. M. Luzzati, Pisa 1998, pp. 38-40.

⁷⁵ Luzzati, *Caratteri dell'insediamento*, p. 40, n. 28. See also B. D. Cooperman, *A Rivalry of Bankers: Responsa Concerning Banking Rights in Pisa in 1547*, in *Studies in Medieval Jewish History and Literature*, ed. I. Twersky, Cambridge (Mass.) 1984, II, pp. 41-50.

⁷⁶ On the bank of Asher Meshullam and his son Jacob, see B. Pullan, *Jewish Moneylending in Venice: From Private Enterprise to Public Service*, in *Gli Ebrei e Venezia. Secoli XIV-XVIII*, Atti del Convegno Internazionale, Venezia, Isola di S. Giorgio Maggiore, 5-10 giugno 1983, ed. G. Cozzi, Milano 1987, pp. 671-684.

⁷⁷ Luzzati, *I legami*, p. 251, n. 88; M.G. Muzzarelli, *I banchieri ebrei e la città*, in *Banchi ebraici a Bologna nel XV secolo*, ed. M.G. Muzzarelli, Bologna 1994, p. 153; A. Veronese, *Una famiglia di banchieri ebrei tra XIV e XVI secolo: i da Volterra. Reti di credito nell'Italia del Rinascimento*, Pisa 1998, pp. 45-46.

⁷⁸ L. Sestieri, *David Reubeni, un ebreo d'Arabia in missione segreta nell'Europa del '500*, Genova 1991, pp. 122-129.

⁷⁹ B. Kedar, *Toponymic Surnames as Evidence of Origin: Some Medieval Views*, in «*Viator*», 4 (1973), pp. 123-129; J. Kirshner, *A Consilium of Rosello dei Roselli on the Meaning of 'Florentinus', 'de Florentia' and 'de Popolo'*, in «*Bulletin of Medieval Canon Law*», 6 (1976), pp. 87-91.

appellative «pisanus», as was Vitale, it denoted that he was an original citizen of Pisa entitled to the core legal rights and protections enjoyed by all original Pisan citizens. The reason that these designations applied to Vitale lay in the venerable and operative rule that Jews were bound by the *ius commune* – more specifically, by the *lex Iudaei* (C. 1. 9. 8) which decreed that regarding venue, laws, and rights in civil litigation, Jews were subject to the common law of Rome. Commenting on the *lex Iudaei*, Bartolus affirmed that outside matters of their own religious practices and faith, «the Jews enjoy those things that pertain to Roman citizens»⁸⁰.

Meanwhile, Vitale was prohibited by another *ius commune* rule from public dignities, honors, and offices, which would have placed him in authority over Christians, violating an ancient taboo⁸¹. Yet the prohibition against Jews holding public offices reserved to Christians in no way attenuated the authenticity of Vitale's original citizenship, just as the restriction of holding public office to a subset of adult men and a host of other civic disabilities did not attenuate the core legal rights and protections to which original female citizens were entitled in accordance with the norms of the *ius commune* and dispositions of Pisa's statutes. It cannot be stressed enough that in this period neither the *ius commune* nor town statutes in central and northern Italy made citizenship contingent on baptism into the Christian faith⁸². Vitale's religion and status as a Jew, which were never at issue in this dispute, were treated by legal authorities as distinct from his status as a Pisan citizen. This consequential distinction is captured in Decio's words for designating Vitale's

⁸⁰ K.R. Stow, *Catholic Thought and Papal Jewry Policy*, New York 1977, p. 102; Bartolus to C. 1. 9. 8, *Iudaei, Commentaria*, VII, fol. 30r.

⁸¹ C. 1. 19. 18, *Hac victura; Decretum Gratiani*, C. 17 q. 4 c. 31, *Constituit*. On barring Jews from public dignities, honors, and offices in the *ius commune*, see *Gli ebrei nel sistema del diritto comune fino alla prima emancipazione*, Milano 1956, pp. 22ff; F. Margiotta-Broglio, *Il divieto per gli ebrei di accedere alle cariche pubbliche e il problema della giurisdizione ecclesiastica sugli infedeli nel sistema canonistico fino alle decretali di Gregorio IX. Appunti e ricerche*, in *Études d'histoire du droit canonique dédiées à Gabriel Le Bras*, Paris 1965, II, pp. 1070-1085; and W. Pakter, *Medieval Canon Law and the Jews*, Ebelsbach 1988, pp. 221-247.

⁸² In his commentary on the *lex Municipem* (D. 50. 1. 1), *Commentaria*, VI, fol. 249r, n. 8, Bartolus pointedly denied that citizenship could be acquired or contracted through baptism: «videte non credo quod quantum ad temporalia quod per baptismum contrahatur civitas, quia certi sunt modi per quos civitas ut hic et l. Cives, C. de inco. (C. 10. 40[39]. 7), inter quos non est iste, sed quantum ad spiritualia relinquo canonistis». Pertinent, too, is Alessandro Tartagni's view that «Iudaei dicuntur esse de eodem populo et corpore civitatis, quamvis non sint de corpore spirituali». See *Consiliorum seu responsorum Alexandri Tartagni liber sextus*, Venetiae 1590, fol. 52v, cons. 99, n. 2. This was a common view: see Marquardas de Susannis, *De Iudaeis et aliis infidelibus*, in *Tractatus universi iuris*, XIV, secunda pars, cap. II, fol. 41v, n. 1. On this theme, see also V. Colorni, *Legge ebraica e leggi locali: ricerche sull'ambito d'applicazione del diritto ebraico in Italia dall'epoca romana al secolo XIX*, Milano 1945, pp. 86-94; *Gli ebrei nel sistema del diritto comune*, pp. 15ff; A. Toaff, *Judei cives? Gli ebrei nei catasti di Perugia del Trecento*, in «Zakhor. Rivista di storia degli ebrei in Italia», 4 (2000), pp. 17ff; Daniel Bornstein, *Law, Religion, and Economics: Jewish Moneylenders in Christian Cortona*, in *A Renaissance of Conflicts. Visions and Revisions of Law and Society in Italy and Spain*, ed. J. A. Marino and T. Kuehn, Toronto 2004, pp. 245-246.

civic identity. Vitale was designated a «hebraeus et civis pisanus», not a composite «civis hebraeus pisanus»⁸³.

Enlisting the fifteenth-century authorities in company with Bartolus and Baldus, Decio argued that under *ius commune* rules Vitale was not required to pay the Pisan contract tax. «With regard to the first question, concerning the *ius commune* – he began –, it would seem clear-cut that [Vitale] is not obligated, because the *gabella* is a burden that results from the contract and it follows that the *gabella* should be paid where the contract is concluded»⁸⁴. He cited the opinion of Alessandro Tartagni (1424-1477) that if the *gabella* was paid where the contract was made, it did not have to be paid in another locality, because one should not be compelled to pay the *gabella* twice for the same thing⁸⁵. Could the husband be compelled to pay, if, after having contracted and consummated his marriage and paid the *gabella* in a place located outside the territory of the taxing authority, he returned with his wife to live together in his place of domicile? On the authority of *consilia* by Pier Filippo della Corgna (1420-1492) and Bartolomeo Sozzini in analogous cases, he was not compellable⁸⁶. Similarly, Vitale could not be compelled under Pisa's laws to pay its

⁸³ This distinction was fairly common and employed in fourteenth-century Marseille. See D.L. Smail, *Imaginary Cartographies. Possession and Identity in Medieval Marseille*, Ithaca and London 1999, p. 200. As far as I can tell, there was no juridical category in Umbrian and Tuscan sources of this period signyfing «Jewish citizenship», equivalent, say, to the public designations «israelitische Bürger» and «jüdische Bürger» employed in Frankfurt am Main before the Jews were granted citizenship rights equal to other citizens in 1864. *Judei cives?*, the confrontational title of Toaff's otherwise admirable study, is therefore misleading as it is anachronistic.

⁸⁴ Decio, fol. 117v, n. 1: «Circa primum de iure communi, res clara videtur quod non teneatur, quia gabella est onus consecutivum contractus, et ideo ubi contractus celebratur, ibi in consequentiam gabella solvi debet».

⁸⁵ Decio, fol. 117v, n. 3. See Alexander Tartagnus, *Consiliorum seu Responsorum...*, Lugduni 1549, VI, fol. 68v, cons. 143, n. 6: «Quarto, quero si de isto contractu, etc., et sic sequeretur quod Robertus teneretur de iure ad solvendum gabellam in civitate Bononie et etiam ad solvendum gabellam in civitate Cesene pro eodem contractu dotis, quod non est dicendum, quia res ista regulari debet ut pro eodem facto vel pro eodem re non solvatur bis gabella». To be clear, although Decio implied that Vitale had paid the contract tax on the dowry he presumably received in Venice, I have no corroborating evidence that he did. Moreover, unlike Pisa and Florence, Venice, to my knowledge, did not levy a specific *gabella* on dowries.

⁸⁶ Decio, fol. 117v, n. 4: «quod maritus qui solvit gabellam extra territorium in loco ubi matrimonium contraxit et consumavit, si postea ducat uxorem ad locum domicilii eius, non tenetur iterum solvere gabellam, et ita casu nostro contingit, et idem concludit Socinus in consilio 302». See Bartholomeus Socinus, *Prima [-secunda] pars consiliorum Mariani et Bartholomei de Socinis senensium*, II, fols. 167r-v, cons. 302, n. 2. Similarly, Petrus Philippus Corneus (Della Corgna), *Consiliorum sive responsorum [...] volumen quartum*, Venetiae 1572, fol. 111r-v, cons. 109, n. 2. In another *consilium* printed in the same volume, Corneus argued that a husband who consummated his marriage and paid a contract tax on his dowry in Fossombrone was thereby released from the obligation to pay the *gabella dotis* in his own locality, the land of Borgo Sansepolcro (*de terra Burgi*). See cons. 97, fol. 109r-v, nn. 3-4: «Insuper ex alio dicendum est quod dicta gabella solui non debeat per dictum Martinum, quia in themate praesupponitur quod ipse Martinus [de terra Burgi] pro dicta dote soluit gabellam in civitate Forimsempronii, ubi duxit uxorem, matrimonium cum ea consumando, ubi coactus fuit solvere gabellam ex forma statuti. Ideo dictam gabellam iterum solvere non tenetur, quia pro eadem re seu pro eodem contractu non debeat pluries solui gabella».

contract tax, as the laws did not apply to husbands who contracted and consummated their marriages outside Pisan territory⁸⁷ – a *ius commune* rule that we already encountered in the opinions discussed above.

The claim that the *Capitoli* made Vitale liable for the Florentine contract tax presented a thornier challenge. Arguing *pro et contra*, Decio first defended the government's claim before demolishing it. The *Capitoli* were probably those issued in 1514 and extended for another five years in 1524 by the officials of Florence's public debt (*Monte Comune*), who authorized the banking operations of several Jewish families. Among them were the «heirs of Simone di Vitale da Pisa», that is, his only son, Vitale⁸⁸. In these and earlier *Capitoli* issued in the fifteenth century, Jewish lenders and their associates were required to pay a hefty annual tax (*taxa pro fenerando*) for the monopoly of operating in the city, *contado*, and *distretto* of Florence. Otherwise, they were exempt from all ordinary and extraordinary taxes, with the exception of *gabelle*, which they were required to pay just as other Florentine citizens (*prout tenentur cives florentini*). Thus, for example, the Jewish lenders were required to pay the *gabella contractus* on the acquisition and purchase of real estate not to exceed a certain value, and on all other goods, save the account books, items, and gold transported between the city and *contado*, which were connected with their lending activities.

Another standard provision of the *Capitoli* was the privilege that for the duration of their license the «Jews [bankers, family members, employees, and associates] in respect to their rights and in civil and criminal causes and suits should be regarded and treated to the same extent as true citizens of Florence» («hebrei in eorum iuribus et in causis seu casibus in civilibus et criminalibus debeant reputari et tractari tamquam veri cives civitatis Florentie»)⁸⁹. The juridico-technical meaning and ramifications of this and similar privileges in the *Capitoli* of towns and cities of central and northern Italy, which conferred temporary citizenship on Jewish bankers and their entourages, have been debated by modern scholars, as they had been previously by jurists in the late *Trecento* and *Quattrocento*⁹⁰. I am persuaded by

⁸⁷ Decio, fol. 117v, nn. 7 and 8.

⁸⁸ Cassuto, *Gli ebrei a Firenze*, p. 83; J.N. Stephens, *The Fall of the Florentine Republic, 1512-1530*, Oxford 1983, p. 73.

⁸⁹ For citizenship clauses in the *Capitoli* between Florence and the Jews of 1437, 1448, and 1481, see M. Ciardini, *I banchieri ebrei in Firenze nel secolo XV e il Monte di Pietà fondato da Girolamo Savonarola*, Borgo San Lorenzo 1907, pp. i-x, at vii (doc. I), pp. xxi-xxxv, at xxviii (doc. VI), lvii-lxxx, at lxvi and lxviii (doc. XXI); and A. Gow and G. Griffiths, *Pope Eugenius IV and Jewish Money-Lending in Florence: The Case of Salomone di Bonaventura during the Chancellorship of Leonardo Bruni*, in «Renaissance Quarterly», 47 (1994), pp. 290-292. See also S.B. Siegmund, *The Medici State and the Ghetto of Florence: The Construction of an Early Modern Jewish Community*, Stanford 2006, pp. 140ff. On the *Capitoli* and enactments granting Jews the privileges of local citizenship, Colorni, see *La legge ebraica e leggi locali*, pp. 33-94, esp. 92, n. 78. On the juridical construction of citizenship-conferring enactments in Florence, see J. Kirshner, «Ars Imitatur Naturam»: A Consilium of Baldus on Naturalization in Florence, in «Viator», 5 (1975), pp. 289-331.

⁹⁰ S. Simonsohn, *La condizione giuridica degli ebrei nell'Italia centrale e settentrionale (secoli*

Toaff's argument, supported by ample evidence, that the terms of citizenship set forth in the *Capitoli* generally provided a temporally limited yet valuable and legally enforceable set of substantive immunities, privileges, and institutional protections which enabled Jewish bankers like Vitale da Pisa to conduct their lending and commercial operations in relative security⁹¹. In short, for the duration of the *Capitoli*, Vitale da Pisa would be – and was – treated in legal matters as a *bona fide* citizen of Florence, a status that carried potentially unwanted burdens as well coveted benefits.

In fact, according to the tax officials, it was Vitale's very status as a citizen of Florence that made him liable for the *gabella dotis*, just as all Florentine citizens who married elsewhere and later return home were obligated. As Decio explained, «citizens of Florence who contract and consummate their marriages and receive a dowry outside Florence's territory, should they return afterwards with their wives to Florence, are compelled to pay the *gabella* there in accordance with custom or statute»⁹². Civic equality meant that tax burdens had to be shared in equal measure by all citizens, with no exceptions. In support of this principle, Decio cited Baldus that if someone was granted the privileges and benefits (*favores*) of citizenship, he had to share the burdens (tolls and other personal and property imposts) as well as the benefits of citizenship equally with all other citizens, because civic burdens were necessarily intrinsic to citizenship itself⁹³. For this stipulative reason, deference should be paid to Florentine custom and statutes.

XIII-XVI), in *Storia d'Italia, Annali 11, Gli ebrei in Italia, I, Dall'alto Medioevo all'età dei ghetti*, ed. by C. Vivanti, Torino 1996, pp. 108-116; R. Bonfil, *Società cristiana e società ebraica nell'Italia medievale e rinascimentale: Riflessioni sul significato e sui limiti di una convergenza*, in *Ebrei e cristiani nell'Italia medievale e moderna: Conversioni, scambi, contrasti*, ed. M. Luzzati, M. Olivari, A. Veronese, Roma 1988, pp. 255-256; Toaff, *Judei cives?*, pp. 17ff; E. Traniello, *Gli ebrei e le piccole città. Economia e società nel Polesine del Quattrocento*, Rovigo 2004, pp. 47-55; Traniello, *Tra appartenenza ed estraneità: gli ebrei e le città del Polesine di Rovigo nel Quattrocento*, in *Ebrei nella Terraferma veneta del Quattrocento*, ed. G.M. Varanini and R.C. Mueller, Firenze 2005, pp. 163-176 (also at the url: < <http://fermi.univr.it/rm/rivista/atti/Ebrei.htm> >); R.C. Mueller, *Lo status degli ebrei nella Terraferma veneta del Quattrocento. Tra politica, religione, cultura ed economia: saggio introduttivo*, in *Ebrei nella Terraferma veneta*, pp. 9-24.

⁹¹ For similar positive assessments regarding the citizenship status of Jews in fourteenth-century Worms and Cologne, see G. Kisch, *Die Rechtsstellung der Wormser Juden im Mittelalter*, in «Zeitschrift für die Geschichte der Juden in Deutschland», 5 (1934), pp. 126-131; Schmandt, *Judei*, pp. 64ff. The enforceability of these privileges and the actual security experienced by the Jews were in fact variable and dependent on local political and religious circumstances. As is well known, the privileged status and citizenship of the Jews in north and central Italy were battered by the feral denunciations and crude libels of Franciscan Observants preachers, especially San Bernardino da Siena (d. 1444), San Giovanni da Capestrano, (d. 1456) and Blessed Bernardino da Feltre (d. 1494).

⁹² Decio, fol. 117v, n. 8: «quod Florentiae observatur quod cives Florentini qui extra territorium contrahunt matrimonium et consumant matrimonium et recepta dote extra territorium, si cum uxore postea revertiantur Florentiam, ibi etiam coguntur gabellam solvere, sive hoc fit de consuetudine sive ex forma statuti».

⁹³ Decio, fol. 117v, n. 10: «quod si concessum sit alicui privilegium civilitatis in suum favorem, certe iste tenebitur ad datia seu collectas tanquam civis, quia hoc est onus civilitatis existentia rei». See Baldus, to D. 27. 1. 44, *Cum ex oratione*, *In primam et secundam infortiati partem*

Pivoting to Vitale's defense, Decio held that not all citizens were equally equal, a prime example of which was the status of foreign university professors and students during their academic tenures and period of studies⁹⁴. To attract foreign scholars to their *studia*, city governments established that professors and students would be treated as citizens *in omnibus*, a vague legal construct that inadvertently made them vulnerable to civic burdens, jeopardizing the privileges and immunities they had traditionally enjoyed under the *ius commune* since the twelfth century. Following Bartolus's lead, his successors concurred that the purpose of this policy was to expressly favor scholars by enabling them to receive the benefits of citizenship while avoiding the legal disadvantages and obstacles faced by foreigners. Construing «in omnibus» to mean that scholars were liable for civic burdens was contrary to both the *ius commune* and benevolent governmental policies aimed at promoting scholarship and learning.

Decio applied the same interpretive logic to the *Capitoli*. Jewish bankers, just as university scholars, were said to enjoy the benefits of citizenship, while they were purposely released from its burdens⁹⁵. He thus denied the allegation based on a narrowly literalistic interpretation of the *Capitoli* that the privileges and immunities conferred on the Jewish bankers made them coequal Florentine citizens. In no way were the privileges and immunities granted to the Jewish bankers identical and exclusively limited to those enjoyed by ordinary Florentine citizens. This narrow understanding of the *Capitoli* was considered offensive and «against the explicit intention of the parties» («contra manifestam intentionem partium»). The intention of both parties, the Jewish bankers and the commune of Florence, was that the Jews would enjoy the immunities and benefits attached to Florentine citizenship but be exempt from things offensive and repugnant (*odia*), a category that included the *gabella dotis*. There is an implicit irony to Decio's rejection of literalism, for it was the Jews who were repeatedly called to task by theologians and jurists for their allegedly stubborn adherence to literal interpretation⁹⁶.

commentaria, III, fol. 36v, n. 1, where he gives the example of *comitativi* who received the privilege of citizenship: «quod comitativi sunt ad civilitatem recepti, eo ipso in poenis et favoribus debeant tractari ut veri cives, et non solum favoribus, sed in odiis, quod est verum, ut hic in fine, unde dispensatio super statu habet se pariter ad favorem et odium».

⁹⁴ Decio, fols. 117v-118r, nn. 11-12. On the doctrinal points discussed in this paragraph, see J. Kirshner, "Made Exiles for the Love of Knowledge", pp. 184-186. Female citizens who married elsewhere and became citizens in their husband's towns were similarly said to enjoy the benefits of original citizenship while being released from its burdens. See J. Kirshner, *Mulier Alibi Nupta*, in *Consilia im späten Mittelalter. Zum historischen Aussagewert einer Quellengattung*, ed. I. Baumgärtner, Sigmaringen 1995, pp. 147-175.

⁹⁵ Decio, fol. 118r, n. 13: «Non obstante allegatione supra in contrarium, et primo dum dicitur quod hebrei debent tractari in gabellis ut cives Florentini, quia hoc est verum respectu immunitatis in ipsorum favorem, secus est in eorum odium».

⁹⁶ W. Engelmann, *Die Wiedergeburt der Rechtskultur in Italien durch die wissenschaftliche Lehre. Eine Darlegung der Entfaltung des gemeinen italienischen Rechts und seiner Justizkultur im Mittelalter unter dem Einfluss der herrschenden Lehre der Gutachtenpraxis*

Baldus's essentialist reasoning, Decio continued, was irrelevant, because it was keyed to someone who was truly made a *civis ex privilegio* and inducted into the citizenry, which compelled him to participate equally with other true citizens in the burdens of citizenship. Such compulsion was missing in the case of those whose citizenship was contingent on the meaning of the imperative expression, «they ought to be treated as citizens». Its operative meaning refers to the benefits of citizenship only, as in the example of scholars, which, Decio insisted, was exactly how the language of the Florentine *Capitoli* should be construed⁹⁷. Echoing Bartolus, he closed the *consilium* with the pithy declaration that «one can be made a citizen without civic burdens»⁹⁸. All of this demonstrated to Decio's professional satisfaction why Vitale da Pisa was justly exempt from payment of the Florentine *gabella dotis*.

5. I am disappointed to have been unable to discover the final disposition in each of the three cases. Even though they were not procedurally required to accept a *consilium sapientis* as constituting the final judgment in the case, the presiding officials in garden-variety tax disputes usually accepted a *consilium sapientis* as binding, even more so when the consultor was of the stature of Filippo Decio, Italy's premier jurist. This approach would have been followed in cases like ours, in which the jurists were nearly unanimous in affirming *ius commune* rules against the extraterritorial reach of Pisa's laws and Florence's tax-demanding officials. Admittedly, the protagonist-husbands in two of the cases were hardly ordinary and unsurprisingly

der Rechtsgelehrten und der Verantwortung der Richter im Sindikatsprozess, Leipzig 1938, pp. 151-152; Stow, *Catholic Thought and Papal Jewry Policy*, pp. 149ff.

⁹⁷ Decio, fol. 118r, n. 13: «Non obstat quod onus gabelle veniat in consequentiam civilitatis secundum Baldum in locis in contrarium supra allegatis, quia loquitur Baldus in eo, qui efficitur civis ex privilegio, [in] dicta l. Quod favore (C. 1. 14. 6), et pariter in dicta l. Oratione (ED: Cum ratione) loquitur de receptis ad civilitatem. Nam tali casu cum sit civis absolute, tenetur subire onera civium; secus est, quando quis non efficitur civis, sed debet ut civis tractari, prout in casu isto dicitur, quia tunc talis praerogativa concessa in favorem non debet in odium resultare». Decio's distinctions were conventional; they are found in earlier discussions of the tax obligations of those «qui habeantur pro civibus»: see, for example, Iohannes Bertachinus (d. 1506), *De gabellis, tributis, & vectigalibus*, in *Tractatus universi iuris*, XII, fol. 65v, nn. 40-41. See also Iulius Ferretus (d. 1547), *De gabellis, publicanis, muneribus et oneribus*, in *Tractatus universi iuris*, XII, fol. 84v, n. 208.

⁹⁸ Decio, fol. 188r, n. 15: «quia potest quis creari civis absque onore, ut notat Bartolus in l. 1. ad Munic.». Bartolus, to D. 50. 1. 1, *Municipem*, *Commentaria*, VI, fol. 149r, n. 17: «Quero utrum statuta que loquuntur de civibus locum habeant in illis civibus qui munera non subeunt». Bartolus's dictum, as Decio was assuredly aware, had been employed in a *consilium* of 1509 by the Florentine jurist Antonio Strozzi, his former student and then colleague at the Pisan *Studio*, in defending the status of Vitale's uncle, Isacco, as an original citizen of Pisa: ASF, Carte Stroziane, 3rd ser. 41/14, fols. 253v-255r, 253v: «In primis, Isac potest dici civis pisanus origine propria, quia in dicta civitate natus est, in qua pater eius constituerat domicilium, ut habetur in l. 1. et l. Assumptio, in principio, ff. ad municipalem (D. 50. 1. 1. et 6), et habetur per Bar. in d. l. 1, ubi etiam in fine dicit quod, dato quod non subeat munera, tamen dicitur esse civis, licet forte non deberet vocari tunc municipes ilius loci, quin munera et honera participans». Osvaldo Cavallar and I plan to publish a study of Strozzi's *consilium* and a *consilium* by Giovanni Crotto relating to this case.

became inviting targets of the Florentine tax officials in Pisa. Agapito dell'Agnello was a high-profile Pisan exile who commanded large dowries. Vitale da Pisa's return to Pisa with his bride was a notable social event, while his lavish lifestyle visibly accentuated his megawealth. Yet, unless the officials had commissioned and received supplementary *consilia* supporting their original decision to impose the contract tax (and we have no indication that they did), it is hard to fathom the grounds on which the officials would have refused to accept the jurists' determinations.

Whatever the final disposition of our three cases, the *consilia* I have examined show, first of all, that the Florentine officials who administered Pisa sought to adhere to the rule of law, by relying on the expertise of jurists working in Florence and Pisa, rather than on mandating preferred outcomes, to resolve disputes posing a challenge to Florentine fiscal policies and entailing a potential loss of revenue. The concept of citizenship in late medieval and Renaissance Italy, the *consilia* reveal, was malleable and contestable⁹⁹. The substantive and operative meanings legislators, public officials, and jurists attributed to the designation *civis* were context-dependent and often contradictory, as strikingly revealed in Vitale da Pisa's case. A sine qua non for negotiating these cross-cutting meanings is a firm grasp of *ius commune* interpretive methods and doctrines as well as the intricacies of local political and institutional contexts.

Finally, the *consilia* offer instructive insights into the multijurisdictional puzzles that resulted in the fifteenth and early sixteenth centuries when native citizens established legal domicile and acquired citizenship in foreign jurisdictions. Matters became further tangled, as in the case of Vitale da Pisa, who acquired citizenship in Florence which had superior jurisdiction over his native city. Wherever they traveled, citizens remained in principle subject to the jurisdiction of their hometowns, but not with respect to the *gabella dei contratti*, which in compliance with *ius commune* doctrines and rules was payable in the place where the contract was formalized and performed. That explains why the jurists were almost unanimously and straightforwardly opposed to «long-arm» laws imposing taxes on contracts executed by citizens in foreign jurisdictions.

⁹⁹ This point similarly applies to the early modern period. See A. De Benedictis, *Citizenship and Government in Bologna (Sixteenth-Seventeenth Centuries)*. *Privilege of Citizenship, Right of Citizenship, Benefice of the 'Patria', Honor of the Magistrates*, in *Privileges and the Rights of Citizenship: Law and the Juridical Construction of Civil Society*, ed. J. Kirshner and L. Mayali, Berkeley 2002, pp. 127-146.