The purpose of the article is to analyse the phenomenon of direct democracy related to fiscal matters. This analysis will be based on the experience of a number of European countries compared to one U.S. state, California, which was chosen due to Proposition 13, one of the classic examples of antagonization between a state and its citizens. The survey begins by approaching an aspect, at the basis of the frictions between the public apparatus and the people, which has often been overshadowed. It is an element used by the common rhetoric to show off the value of direct democracy against and at the expense of representative democracy: the failure of a trustworthy relation that legitimates taxation, beyond the employ of the rough power. More than in any other domain, in the fiscal area, which is poignant and incisive like any other within the private scope and which founds one of the pillars of the state organization, it is necessary to forge a bijective bond; if it would not be exactly comparable to the interpersonal trust at least it should foreshadow some of its constituents and its role. Failing that relation – and yet on the assumption of its natural absence – the politicians of several European countries have established, being soft, some paternalistic legal systems in which direct democracy tools, even though provided, either had not the fiscal matter amongst their objects or precluded it explicitly, as in the case of Italy. The reasons for the exclusion were as much simple as trivial and easily challenged by the representative democracy’s contenders: fear that the people could repeal the tax laws enacted by the legislative bodies, disavowing their representatives and depriving the state of the supposed necessary funds for its running. The California model seems somehow to back up those concerns, by revealing a dark side: that even direct democracy tools often work with inherent pitfalls and shortcomings, held against representative democracy. It is a question of partisanship, shallow knowledge of real issues, manipulability. A Manichean attitude which imputes any sort of disgrace to the representative form of government and exalts the purity and the originality of propositions and referenda – a stark and genuine voice of the people – could be incorrect on both counts. The civics development, through the several and various ways that also information technology permits, might succeed on implementing the idea of an ‘active society’, theorized about 40 years ago, in which the spaces between the public and the private lessen thanks to more awareness on the use of both systems by educated citizens.