Over time, kings in medieval Europe were growing more powerful. Leaders like King Philip IV of France were working to make sure that political power was under the control of the king and not in the hands of the feudal lords or the hands of the clergy.

In the past, the Christian Church had always been exempt from taxes. However, kings needed money to support their growing bureaucracies and wars against other nations. Some kings, like King Philip IV of France, levied a tax on church lands.

Pope Boniface VIII objected to the taxation of Church lands in France. He saw this as a break from tradition. The Church had never been subject to taxes from kings before. He also viewed taxation as a challenge to the power of the church. Pope Boniface considered the Christian Church to be the supreme authority on Earth. Pope Boniface believed that by taxing the Church, King Philip was saying that he was more powerful and important than the Church.

Pope Boniface issued an official ruling, known as a papal bull, called Clericis laicos, which said that governments could not tax the church or church officials without prior approval from the Pope. He compared the taxes to an attempt to enslave the church. He also threatened that any king, emperor, feudal lord, or anyone else who tried to tax the church would be subject to excommunication.

This is what caused the conflict between King Philip IV of France and Pope Boniface VIII. Philip was outraged and ordered his army to prevent church officials in France from sending tax revenue back to Rome. France was one of the most important sources of revenue for the Church. Faced with losing this important stream of revenue, Pope
Boniface issued another papal bull called *Ineffabilis amor*. In this bull he backed down from King Philip and stated that the church could make “voluntary contributions” to the governments for “necessary expenses” like the defense of the nation. Boniface left it open for the king to determine what was necessary.

The conflict didn’t end there. King Philip continued to try to assert control over the bishops and archbishops of France. Philip even charged one of the Pope’s messengers, named Bernard Saisset, with trying to incite a revolt against the king and found him guilty.

Pope Boniface was outraged. He wrote a papal bull called *Ausculta fili*, which means, “listen son” but the message fell on deaf ears; King Philip had the papal bull burned. Boniface then issued another bull called *Unam sanctam* in which he proclaimed that popes were the supreme authority on earth and that kings were obligated to follow the orders of the pope. He then excommunicated Philip.

King Philip sent an army led by Guillaume de Nogaret and Sciarra Colonna, which surprised Pope Boniface at his vacation home in Anagni. Boniface was beaten and briefly imprisoned. He died soon after he was released.