

THE IDEA OF PUBLIC INTERINSTITUTIONAL COOPERATION AS A LEVER OF ECONOMIC DEVELOPMENT

A IDEIA DE COOPERAÇÃO INTERINSTITUCIONAL PÚBLICA COMO ALAVANCA DO DESENVOLVIMENTO ECONÔMICO

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ABSTRACT

In describing public inter-institutional cooperation under a pragmatic theoretical framework, a case study is sought to demonstrate the possibility of an implicit constitutional principle, which is understood as one of the pillars of support for public tax policies aimed at federated entities. In view of this reality, it is sought to examine the relationship of interinstitutional cooperation that federal entities possess, as well as to envisage the possibility of emancipation of such implicit constitutional principle in the way of providing better results in tax matters, and consequently in the functions of State. In order to meet this objective, the following questions are asked: Does the implicit constitutional principle of public inter-institutional cooperation be analyzed under a pragmatic theoretical framework? And, if positive, is it capable of sustaining a specific model of public policy to be implemented in the federated entities? In order to examine the proposal, we chose a case study in which an analysis of an interpretative character was used in the verification of the data by means of the bibliographic research technique. It was therefore concluded that it is entirely possible to examine the subject in the light of the theoretical pragmatic matrix, which has made it possible to understand that the emancipatory goal of the principle of public interinstitutional cooperation is absolutely possible, so that it can in fact be used as base if support for the creation of public tax policies directed to the federated entities.

KEYWORDS: Cooperation. Interinstitutional. Public. Development. Economic.

RESUMO

Ao descrever a cooperação interinstitucional pública sob uma matriz teórica pragmática, busca-se, através de um estudo de caso, demonstrar a possibilidade de existência de um princípio constitucional implícito,

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o qual entende-se como um dos pilares de sustentação das políticas públicas tributárias destinadas aos entes federados. Diante dessa realidade, busca-se examinar a relação de cooperação interinstitucional que os entes federativos possuem, bem como vislumbrar a possibilidade de emancipação de tal princípio constitucional implícito em vias de proporcionar melhores resultados nas questões tributárias, e, conseqüentemente nas funções de Estado. Com o intuito de atender a essa finalidade, pretende-se responder as seguintes indagações: O princípio constitucional implícito da cooperação interinstitucional pública pode ser analisado sob uma matriz teórica pragmática? E, se positivo, é capaz de sustentar um modelo específico de política pública a ser implementada nos entes federados? Para exame do proposto, optou-se por um estudo de caso no qual utilizou-se na verificação dos dados uma análise de cunho interpretativo por meio da técnica de pesquisa bibliográfica. Concluiu-se, por conseguinte, que é plenamente possível o exame do tema à luz da matriz teórica pragmática, o que, permitiu compreender que a meta emancipatória do princípio da cooperação interinstitucional pública é absolutamente possível, de modo que pode de fato ser utilizado como base de sustentação para criação de políticas públicas tributárias voltadas aos entes federados.

PALAVRAS-CHAVE: *Cooperação. Interinstitucional. Pública. Desenvolvimento. Econômico.*

INTRODUCTION

After describing the hypothesis of what is denominated here public inter-institutional cooperation³, elaborated from a case study, the present study intends to observe this possibility in accordance with the dictates of the pragmatic theoretical matrix.

With this, the construction of a specific profile, in the form of observing a set fact of life, is proposed, seeking at length a modification of the research results carried by the logic of observation, which would be standard in the comprehension and understanding of the referred theoretical matrix.

In another perspective, here is an exercise conducted in order to prove a new construction in the mind of the authors, as a point in understanding the topic, one hopes, apt to influence readers. Thus, the present shall not proceed with expertise and profundity sufficient to exhaust the subject.

This essay will present a case study, followed by a possibility, whereby this study permits a glimpse of the existence of an implicit constitutional principle. This, in turn, comes to justify a specific model of public policy to be implemented among the federated entities. After such constructions, the idea is submitted to the logic of the pragmatic matrix, with a view to possibly emancipating thought.

3 The terms "cooperation", "cooperativism" and "cooperative" are used here as synonyms.

1 SITUATING THE PROBLEM CENTERED UPON A CASE STUDY

In 2006, by way of a joint undertaking lead by the public administration of the county of Cruz Alta⁴, together with the milk-producing basin of the state of Rio Grande do Sul, multiple meetings between representatives of the respective counties, and these and the company "CCGL", took place, with an end to implementing public policy and an administrative model that benefitted all of the relevant public entities, in the sense of guaranteeing tax revenue generated by the advent of the referred company in that region, avoiding the so-called 'fiscal war' (a dispute between federal entities trying to attract a company) among them.

After these meetings, it was collectively discussed that there would be no such dispute between the counties regarding the said company setting up in their territories (a fact that could spark the so-called fiscal war, given the interest of each county in the resultant tax revenue).

Fiscal war is a factual and administrative situation, derived from the extrafiscal nature of taxation. About this we have already stated:

The principle of extrafiscality in tax law finds itself diluted among multiple constitutional provisions, but is also found in the specific infra-constitutional legislation. Either way, universalized in this way, it permeates the legal code in all spheres of the Federation. This means that, by corollary logic, it is a rule that is found in every sphere of *tributary jurisdiction* established upon the Constitution. [...] But the guideline of extrafiscality is *the search for social development based upon, fundamentally, intervention in the economic and social domains* [...]. [...] Thus, beyond not representing, necessarily, an improvement in the quality of life for local populations, especially as regards *human development*, state activity institutes the so-called fiscal war between entities of the Federation. These develop in the bosom of public administrations the unwavering intention of conceding tax benefits to a variety of companies and industries, in a fierce local, regional and state-wide dispute, resulting in a mutual loss of force among the federal entities, giving in to sponsored economic exploration favourable only to private capital (RODRIGUES, 2009, p. 2687-2692).

In order to avoid a dispute over the installation of the company among the relevant counties, a solidary, harmonious and cooperative public policy was promoted, followed by a corresponding administrative model, to the end of benefiting all, locally and regionally, tax-wise.

The elaboration of deals between the so-called host-county and the other participating counties (covenanters) was agreed, for the return of financial investment derived from the commercialization of milk (sent by the producers of each county), relative to the so-called return of the ICMS, what is dubbed ICMS added to the host-county (Cruz Alta), and what would be returned to each one of the participators as a return on the taxation proportional to what they sent to the company installed in Cruz Alta.

4 Cruz Alta is located in Rio Grande do Sul, a state in the extreme south of Brazil, in a region called the Medium Plateau, with a median altitude of 452 metres above sea level. With a fair climate and hospitable people, Cruz Alta configures one of the chief points in the state's map. More precisely, the county of Cruz Alta is located in the mid-north of Rio Grande do Sul, in the micro region 322, composed by the counties of: Cruz Alta, Ibirubá, Júlio de Castilhos, Santa Bárbara do Sul, Santiago, São Francisco de Assis, Tupanciretã and Fortaleza dos Valos." Available at: <http://www.culturagaucha.com.br>. Accessed on: May 15th, 2020.

Having formalized these deals by way of a Cruz Alta county law, recognizing said possibility, the participating company assumed responsibility for informing the host-county the quantity of products sent by the others, permitting a proportional distribution of tax revenue among them.

The case under study permits multiple considerations and conclusions, among which emerges the possible recognition of a model of public cooperation between federal entities, which transcends the concepts of solidarity and harmonization in favour of public policy.

Contrary to the other concepts, cooperation⁵ embodies an attitude, that is, it establishes effective action so that two or more persons may carry out an action previously accepted by all. But on this, more will follow in the next topic.

As regards the example used here as a case study, and moreover, as a case study of a pilot case, one verifies its use for screening is adequate thanks to the presence of multiple characteristics susceptible to research.

In the words of Robert K. Yin, the use of a pilot case assumes the role of "laboratory" for this study, fulfilling its *desideratum*:

The site used by the pilot-case can, consequently, assume the role of a "laboratory" for researchers, permitting their observation of different phenomena from many different angles and the testing of different approaches on an experimental base (YIN, 2005, p. 104).

For methodological purposes the case described above furnished the elements indispensable to the substantiation of the above described.

The researcher visited the public administration of Cruz Alta, in Rio Grande do Sul, garnering access to all the above-described events, such as the minutes of meetings, legislation, departments responsible for carrying out activities and other supporting pieces of information regarding the administration's operation.

Thus, it serves the present to configure and validate the case, in the terms in which it was investigated. The case of Cruz Alta fulfilled its role representing the model of interinstitutional public cooperation, that is, it demonstrated the practical application of a cooperative model among county-level federal entities, fulfilling the requisites for verifying theoretical-scientific circumstances capable of sustaining the model itself.

But from the scientific point of view, what would this be? In the context of the pragmatic matrix, what would cooperation in the form presented represent? One shall seek to answer these two questions in the following topics.

5 O cooperativismo tem o seu reconhecimento formal, de um sistema econômico e social, a partir da fundação da cooperativa matriz de Rochdale, em 1.844, na Inglaterra (BÜTTENBENDER, 1994, p. 99).

2 THE EMERGENCE OF THE IDEA OF INTERINSTITUTIONAL PUBLIC COOPERATION

Based upon the case study transcribed above summarily, a practical event was verified: the cooperation between the counties to the end that all belonging to the milk-producing basin of the north-west region of the state of Rio Grande do Sul would benefit from the return on the ICMS added to the host-county, that is, receive taxes proportionally to the product derived from their territory.

This case fulfils the function of an experimental base for scientific evaluation, which is to say, to consider the administrative attitudes that were adopted, as a type of cooperation occurring at county-level public administration, between the counties, whose end was to meet shared regional interests, to the detriment of the customary dispute between them, and liable to be repeated elsewhere despite what happens in the whole country.

In that moment, the involved counties abandoned the traditional dispute over the installation of the company in their territory, promoting a shared strategy that benefitted each one of them and thus, the whole region. From the pragmatic point of view they resorted to a method capable of answering their true aspirations.

But if their aspirations were based on the common good of the region, the existence of other foundations supporting this practical strategy (cooperation) must also be recognized, to wit: firstly, remembering universal moral fundamentals, such as, for example, the protection and development of human life; secondly, taking up an ethical strategy akin to such aspirations, abandoning betrayals and selfishness, taking up the will of the community, its own common good.

Making use of habermasian language, it must be stated that the idea of interinstitutional public cooperation incorporates the three kinds of argument for public deliberation, conforming itself to Jürgen Habermas's pragmatic matrix of communication.

Nevertheless, for methodological reasons, at this point it is valid to merely state that the scientific exercise done below will utilize the habermasian matrix to demonstrate that the practical cooperation studied leads to the notion that a principle of public (or special, that is, among federal entities) interinstitutional cooperation exists, and that said principle sustains a model of public policy and administration.

There is underlying concern that warrants mentioning, the question whether the legalization of the principle of public interinstitutional cooperation and the creation of a model of that nature are necessary for public action of this kind. In truth, no! But as to the decision to legalize, yes!

In sequence it will be demonstrated that this is possible, nevertheless, if prior to that the aforementioned habermasian postulates, which reside in the tense environment between factuality and validity, be found present, as alludes Habermas:

Whatever sociology desirous of acquiring access to its field of objects, passing through the hermeneutical comprehension of meaning, must take into account this tension between factuality and validity. [...] Participants in the interaction must mutually attribute to the other consciousness of their acts,

that is, they must suppose that they are capable of directing their action in accordance with pretensions of validity (HABERMAS, 1987, p. 38).

In other words, in a first reading of the problem, one may state that there will be no public interinstitutional cooperation, nor any derivative administrative model, even if legalized, without first encountering all those arguments for public deliberation and decision-making on the trodden path between the fact and the validity of the norm in people's consciousness. This would be the pragmatic reading of the case study.

3 THE CASE STUDY IN LIGHT OF THE THEORY OF COMMUNICATIVE ACTION: A DEMONSTRATION OF POSSIBILITY AND ACCEPTABILITY

A fundamental concern in the thinking of Habermas which can serve as a point of reference for this study, is his concern with the emancipatory process of the human being. From metaphysics to transcendental rationality clearly leaps the interest in unveiling human knowledge about the world and the fixation of the bases that direct (if not, determine) thought.

In this context the theory of communicative action assumes responsibility for a kind of paradigmatic shift in intersubjectivity. In the context of his own work, Habermas builds up the concepts of reason, truth, democracy and Law, by discursive intersubjectivity. Communication is, therefore, a determining factor in human decision-making.

And how can a decision birthed by communication form and conform public interinstitutional cooperation?

In order to answer this primary question, an aside is necessary. First, establishing communicative action as the cradle for the discovery of truth in the relationship between the knowing subject and knowable object, a situation in which a point of departure is fixed for what is called decision, more precisely right as decision. And then, by situating the notion of public interinstitutional cooperation in the context of the pragmatic matrix itself, demonstrate what really causes it and what can favour its most widespread usage.

In this context the aforementioned theoretical emancipation mentioned in the title of the present would be evidenced. It would be the recognition that public interinstitutional cooperation as an implicit constitutional legal principle and as a model to be used in other cases is not sustained by the normativity of the Law (that engenders obedience), that is, in the supposed essence of the Law; but sustains itself in the communicative decision that precedes it. And communicative reason supports the arguments for public deliberation.

In reality, it sustains the ethical, moral and pragmatic fundamentals, drawing from the (normative) Law content that would, presumably, belong to it. It would, moreover, stand before named deficits that impair the progress towards a new rationality (a communicative rationality).

In *teoría de la acción comunicativa i, racionalidad de la acción y racionalización social*, Habermas begins the incursion of communicative reason as a basic foundation for communicative action. See:

Podemos decidir, en resumen, que las acciones reguladas por normas, las autopresentaciones expresivas y las manifestaciones o emisiones evaluativas vienen a completar los actos de habla constatativos para configurar una práctica comunicativa que sobre el trasfondo de un mundo de la vida tiende a la consecución, mantenimiento y renovación de un consenso que descansa sobre el reconocimiento intersubjetivo de pretensiones de validez susceptibles de crítica. La racionalidad inmanente a esta práctica se pone de manifiesto en que el acuerdo alcanzado comunicativamente ha de apoyarse en última instancia en razones Y la racionalidad de aquellos que participan en esta práctica comunicativa se mide por su capacidad de fundamentar sus manifestaciones o emisiones *en las circunstancias apropiadas* La racionalidad inmanente a la práctica comunicativa cotidiana remite, pues, a la práctica de la argumentación como instancia de apelación que permite proseguir la acción comunicativa con otros medios cuando se produce un desacuerdo que ya no puede ser absorbido por las rutinas cotidianas y que, sin embargo, tampoco puede ser decidido por el empleo directo, o por el uso estratégico, del poder.

Por eso pienso que el concepto de racionalidad comunicativa, que hace referida a una conexión sistemática, hasta hoy todavía no aclarada, de pretensiones universales de validez, tiene que ser adecuadamente desarrollado por medio de una teoría de la argumentación (HABERMAS, 1987, p. 36).

He states that actions regulated by rules come to complete spoken acts, configuring a communicative action over everything that is seen in the world, the very representation that each person has of the world, just as what a group (for example) assumes and communicates as such. From here emerges what is dubbed communicative rationality.

It deals with the construction of a matrix in the field of the phenomenology of knowledge that solves the problem of gnosiology. That which an object is, it is by effort of communication, more precisely of the communicative choices of people. Thus, it concerns a decision in the communicative sphere. On this account, the statement that Law is decision. And would that pilot case transcribed above preserve the same situation? This will be shown in sequence. Habermas's statements about the interpretation of the facts of life according to the communicative action model:

En el caso de la acción comunicativa los rendimientos interpretativos de que se construyen los procesos cooperativos de interpretación representan el mecanismo de cooperativos de la acción; la *acción comunicativa* no se agota en el *acto de entendimiento* efectuado en términos de interpretación. Si escogemos como unidad de análisis un acto de habla sencillo realizado por H, frente al que por lo menos otro participante en la interacción puede tomar postura con un <<sí>> o con un <<no>>, podremos clarificar las condiciones de *la coordinación comunicativa de la acción* indicando qué quiere decir que un oyente entienda el significado de lo dicho. Pero la acción comunicativa designa un tipo de interacciones que vienen coordinadas mediante actos de habla, mas que no coinciden con ellos (HABERMAS, 1987, p. 136).

One notes here that Habermas transports the act of communication between the knowing subject and knowable object to the collective sphere, the occasion in which member or

members may adopt a stance regarding said communicating, accepting it or not, modifying it or not, arising thusly the idea of communicative concordance derived from the act. This would be the very meaning of the object.

He follows his reasoning in the linguistic ambit where he constructs the theory of communicative action. It concerns the linguistic construction of a fictitious reality.

El *deslinde* lingüístico entre los *planos de realidad* que representan el <<juego>> y el <<ir en serio>>, la construcción lingüística de una realidad ficticia, el chiste y la ironía, el uso translaticio y paradójico del lenguaje, las alusiones, las revocaciones contradictorias de pretensiones de validez en el plano metalingüístico- todo ello se basa en una confusión intencionada de modalidades del ser. La pragmática formal puede aportar a la aclaración de los mecanismos que el hablante necesita para dominar todo ello, mucho más que lo que puede aportar una simple descripción empírica, por exacta que sea, de los fenómenos a explicar. El niño, al irse ejercitando en los modos fundamentales del uso del lenguaje, adquiere la capacidad de trazar los límites entre la subjetividad de sus propias vivencias, la objetividad de la realidad objetualizada, la normatividad de la sociedad y la inter-subjetividad de la comunicación lingüística. Al aprender a tratar hipotéticamente las correspondientes pretensiones de validez, se ejercita en las distinciones categoriales entre esencia y fenómeno, ser y apariencia, ser y deber, signo y significado. Y junto a estas modalidades entitativas, se hace también con la posibilidad de manipular esos fenómenos de engaño que inicialmente se deben a una confusión involuntaria entre la propia subjetividad, de un lado, y los ámbitos de lo objetivo, lo normativo y lo intersubjetivo, de otro. Ahora sabe cómo dominar las confusiones y cómo generar de propósito desdiferenciaciones que puede utilizar en la ficción, en el chiste, en la ironía, etc (HABERMAS, 1987, p. 424-425).

Despite the greatness of his work and, in equal measure, the density of Habermas' text, the above text may be used as an example of the great hermeneutical turn Habermas takes examining the problem of knowledge. By stating that man constructs a fictitious reality over a real reality (allowing for the redundancy) which he cannot access, in the linguistic aspect, the author promotes the model of communicative action as the fulcrum of the foundations of knowledge of the things of the world. What we know about reality is the product of communicative interaction. Having established communication between subject and object, the representation of the object will have to be decided on. This would be the path between fact and validity. The object finds a condition for validity, after the fact has been constructed in the complex realm of human perception.

It is possible to state, therefore, that the theory of communicative action implies a communicative concept about knowledge itself. Said effort is taken in the case here elected, public interinstitutional cooperation.

There is no space here for other digressions about morality (for example), as a factor influencing the subject's thought. It is merely intended to refer the meaning of knowledge about the object in accordance with the theory of communicative action. And from there apply it to the case study already in pragmatic overlap.

The case study seems to contain an absolutely peculiar circumstance, enough to demonstrate with absolute clarity, not only the idea of communicative action there present, but the appearance of a new belief about its object, different to what had previously taken place.

And said attitude represents an emancipation in the way taxation policy and county jurisdiction are exercised.

4 THE IDEA OF PUBLIC INTERINSTITUTIONAL COOPERATION ACCORDING TO THEORETICAL PRAGMATIC OBSERVATION: A VIABLE EMANCIPATION

Having underpinned the working hypotheses and the concepts orientating the background question of this work, it is time to examine what is called the idea of public interinstitutional cooperation, through the application of the pragmatic matrix. This means examining the problem of the legal and political decision which gave meaning to the studied case, that is, the application of the pragmatic matrix in the observation of this situation in particular, with a view to recognizing an almost paradigmatic administrative act-fact, which superseded the common standards of public service.

One would ask, thus, how the pragmatic matrix observes this service at county-level jurisdiction, in which the traditional fiscal war would be the touchstone in the relationship enjoyed by the counties involved in the deal?

Preliminarily, it is important to justify the present examination according to said theoretical option. The choice represents a challenge given the complexity of pragmatic theory.

As Janriê Rodrigues Reck stated, examining the philosophy of language, there is no thought disconnected from language. There is no content for a rule, if not a semantic pact grounded upon shared human definitions about things.

One notes that the production of knowledge (and the production of Law) is a complex process which involves the interaction of people amongst themselves and with their culture, through language. This becomes a key concept, once more than mediation is also a condition of possibility of any livelihood and of access to the world. The theoretical matrixes most often employed are already in conformity with this philosophical paradigm (RECK, [S.l.: s.n], a).

Given the said circumstance of scientific analysis, a judgement about the object will be formed, and consciousness of this fact changes the very rationality developed. Access to the world, therefore, changes. The matrix here chosen is a language chosen in order to observe the case transcribed at the start, to verify if there are important underlying questions that might serve as references in legal and political practice.

The pragmatic matrix helps one comprehend the phenomenon that took place at Cruz Alta, not only unveiling the political and legal administrative decision taken, but disregarding that within it resides human knowledge and choice about the act-fact practiced in that community and in conflict with those traditionally adopted.

But evidently, one does not intend to identify "the best possible knowledge", but to demonstrate as a true theoretical exercise viability and reasonableness. For such, if the adequacy of this scientific proposal is accepted, it will - in some degree - necessarily diminish the anguish caused by coercion, as Reck indicates. And as the author says, it is the quality of

the argument employed that avoids imprisonment and constructs the emancipation of the person through knowledge of the object.

Thus, it is stated that the choice of the theoretical matrix is directly related to the emancipation of the individual. The better the matrix, the greater the emancipation, for more coercion will be avoided.

In the hypothesis of this scientific article the collaboration of multiple counties of a specific region in Rio Grande do Sul, in order to overcome a common and frequent problem, creates an opportunity for the construction of knowledge.

By applying the pragmatic-systemic model, Reck teaches that communication becomes juridical as it entwines with symbols of the system, which corresponds to being capable of equality and validity:

Communication becomes juridical as it entwines with the symbols of the system, that is, it must be capable of equality and validity. Even if, for Luhmann, the symbols do not have content, being mere representation of the movement of the system, the connection creates a little more precision by demanding the production of new operations of redundancy (that is, justification as to why communication observed by the Law may remain juridical). Communication must be capable of intertwining with the idea that it would hold for a generality of cases and with the idea that it would agree with the whole system. (RECK, [S.l.: s.n.], b)

As he explains, the intertwining of symbols (as in the case of juridical letters) produces new operations of redundancy, equivalent to the replication of legal knowledge possessed about a specific legal device, for example. Thus an article of the law is to me, as to many others, due to this reproduction in which communication has installed itself, but all on account of us deciding that it would be so.

It was exactly this exercise that took place in Cruz Alta in the resolution of the question regarding the distribution of the added ICMS, derived from the counties belonging to the milk-producing basin. Instead of waging a fiscal war among themselves, fighting over the company "CCGL", offering it benefits in detriment of the county and others, action was chosen based upon a new level of morality.

Nothing imposed the attitude undertaken in the north-west region of Rio Grande do Sul. To the contrary, the rules that discipline the subject matter of county jurisdiction (particularly in the Constitution) do not prohibit a county from negotiating a company's arrival directly with the company; their set-up and the concession of tax benefits with a view to future local development, principally through financial contributions derived from the added ICMS, are completely common occurrences.

It must be considered that each county's mayor has the duty of protecting the development of his county, his community, without any duty or even concern for other counties. They are responsible for the defense of public interest condensed within the limits of the territorial base of each county unit.

But this is not what happened in that place. Communication was established between local leaders, creating a decision in the political-juridical sphere, captained by a new, higher standard of morality which expanded the notion of common good.

Returning to the chief question regarding the application of communication pragmatics, communicative action (founded upon the processual dictates of communicative reason) formed and conformed the public cooperation between the counties. As shown by Habermas, the choice was actualized by a rule better for all, thanks to the maturity of the interpreters. Their level of moral development permitted communicative action based on a new standard, which resonated on a regional level, evidenced by how all relevant counties abandoned the idea of conflict (using the mechanisms furnished by the tributary fisc) in order to join the collective proposition.

In the specific case of Cruz Alta, effort would have been even less, had it opted for fiscal war. It is the biggest county in the region, certain to win the dispute given the already existing possibilities and preference. To use habermasian language, the path between "factual coercion and legitimate validity" (HABERMAS, 2003, p.47) was taken.

There is plenty of security in the recognition of this case as an example fitting the pragmatic of communication. This constitutes an acceptable view, for what happened was that the social validity of the rule in county law that regulamented the deals was determined by the degree of imposition, that is, factual acceptance among the county mayors in the region of the milk-producing basin of Cruz Alta.

The social validity of legal rules is determined by the degree in which they can be imposed, that is, by their possible factual acceptance in the midst of legal members. Contrary to the conventional validity of uses and customs, standardized law is not supported by the factuality of consuetudinary and traditional ways of life, but rather upon the artificial factuality of the threat of sanctions established in Law and applicable in court. (HABERMAS, 2003, p. 50)

This is the recognition that the concept 'world of life' from the theory of communication also breaks with the model of a whole made up of parts, Habermas concluding that the world of life is configured as a branched network of communicative actions which spread in social spaces and historical periods. This is what happened in the case study, when communicative action fed upon cultural sources, the legitimate system and the identity of the participating, socialized individuals, whose defining trait in the end is that they experienced true emancipation. The same emancipation which delights the author of the present work when it comes to affirming the pertinence of the pragmatic theoretical matrix based upon the case study (HABERMAS, 2003, p. 50-52).

Thus, the chief conclusion sought in the present work is anticipated, which is to say, that the factual event - as in the simplified example of the case - incorporates the three types of arguments taken for public deliberation: ethical, moral and pragmatic.

The related fact demonstrates that the most adequate ethical content was taken back up in order to represent the common good. The legal definition of common good which reduced it to the defense of local community interests was expanded into a model of regional defence based on cooperation.

In this path the moral reference (universal propositions) sustained the conscience that the usual model was and is wrong or distorted, damaging the common good in its most original conception, incorporating that which is named universality.

Thus, the pragmatic of communication inserts itself into this context as a possible technique for conflict resolution. In the study of the case Cruz Alta & "CCGL" the reverse path was undertaken, demonstrating that its whole itinerary incorporated pragmatic definitions, fundamental cooperative public policy.

In conclusion it is still necessary to demonstrate the minimal understanding of the matrix here used, at the cost of not understanding its entwinings and unwindings, despite the use of some of its fundamental precepts. This is necessary, because "if the theoretical matrix was understood, it modifies the result of the work", as Reck explains ([S.l.: s.n.], a).

In the present case study the matrix was satisfactorily applied, having been experienced once it was understood that its fundamental postulates had been unveiled in the case of Cruz Alta. There was no limitation unto one mode of presenting work, save as a foundation for theoretical emancipation. Effectively the pragmatism of communication facilitated understanding of the phenomenon taking place in that region of Rio Grande do Sul, specifically when the happenings there were considered in the light of the theoretical postulates of the matrix. This means to say that the meetings, deliberations, decisions and attitudes that actualized the public interinstitutional cooperation in the sphere of public taxation policy supported themselves upon the postulates of communicative pragmatism.

With Reck, the specific concept about the matrix here chosen, to the end of supporting further the propriety of the realized incursion:

This matrix has this name because, among the dimensions of analysis possible of language, it concentrates its studies within the pragmatic field, that is, in what language may serve as an instrument of understanding, or how intention functions in the formation of meaning (remembering that, for Habermas, meaning is formed out of a consensus where the intention of the speaker, the hermeneutic of the listener and the fulfilment of the games of language interact) (RECK, [S.l.: s.n.], c).

The foundation of the matrix is in language as an instrument for understanding the things of the world. The pertinence of this seems to flow from the eternal problem presented by classical philosophy, by which access to the object, or rather, to the things of the world, does not occur as it really seems to occur. The relationship between subject and object is traduced into a mental exercise in which the knower builds and rebuilds the observed object (the things of the world).

Recalling relevant aspects of the matrix and applying them to the case study, it emerges - given the inexistence of thought disconnected from language - that that group of people who managed public interest locally and regionally, created a new semantic pact (new definitions) in order to reshape the problematic reality.

The subject of local tributary jurisdiction, as regards the concession of exemptions, tax benefits or other actions attractive to businesses, suffered a meaningful reformulation from a new way of doing things able to sustain the recognition of a legal principle which, in turn, can sustain a new and interesting model of administrative behaviour among federal entities. It is the public interinstitutional cooperative model.

It seems evident that the theoretical matrix elected in the present study fulfils satisfactorily the desired emancipation, more specifically by permitting the universalization of knowledge about this human fact.

In other words, it permeates all the foundations of the case study in a generously clear way, running through all those acts carried out by those public agents responsible for the new administrative practice, which is seen as a rational foundation that can sustain the cooperative model in the format here praised.

There is a relationship of exchanges “to the end of justifying the principles for a political organization of the public authority according to the views of the theory of discourse”, as Habermas teaches (2003, p.211).

The extrafiscal nature of the tributes permits fiscal warfare among federal entities. Despite the dispute having touched upon the frontiers of administrative practice, in the region of Cruz Alta, in Rio Grande do Sul, political leaders in the involved counties promoted the examination of controversial rules, according to the principle of universality, which enables the search for a benefit which affects the greatest number of people. In the words of the aforementioned author, this concerns the regulamentation of coexistence according to the symmetrical interest of all:

*In moral questions, the teleological point of view, which permits us to face problems by means of cooperation focused on a specific end, disappears behind the normative point of view, by which we examine the possibility of ruling our coexistence in the symmetrical interest of all. [...] The principle of universalization obliges all participants of the discourse to examine controversial rules, serving themselves of specific *predictably typical* cases, in order to find out if they are able to locate the reflected assent of all affected (HABERMAS, 2003, p. 203).*

One sees the evidence of the referenced acts of communication, in the exact measure in which the Law preceding the case (taxation rules or county and tributary jurisdiction) did not suffer alteration, nor even mitigation. The communicative standard based upon the universality proposed to benefit the greatest possible number of people, was decisive as the pragmatic model for emancipation in the handling of the question.

CONCLUSION

In conclusion it is pertinent to note that the proposal met its objectives. It was possible to apply unto satiety the pragmatix matrix upon the case study, given how the idiosyncrasies that surrounded it allowed its complete submission to the chief postulates of the matrix.

Thus, it serves the present as proof that the study of the topic of public interinstitutional cooperation, based upon said theory, is absolutely possible, which permits and demands future studies in its defence.

The pragmatic scientific conception permitted the understanding of the phenomenon examined as the case study, in such a way as to delineate with greater clarity the self-limits sought by the phenomenology of knowledge, permitting the reexamination of various devices created by man, such as language, politics and law, an occasion in which its realities, positions and possibilities emerged abundantly clear, fulfilling the intended goal of emancipation.

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