A characteristic feature of Kant’s moral philosophy is the idea that actions that have moral worth are done from duty rather than merely in accordance with duty. More specifically, Kant claims that actions performed from duty are performed because we feel “respect” (Achtung) for the moral law. It is generally assumed that this idea of “respect” for the law as a motive is unique to Kant’s moral philosophy. In this paper I illustrate a possible historical source for this idea in Adam Smith’s *The Theory of Moral Sentiments* (TMS). For Smith our “sense of duty” at times can and ought to be our sole motive for acting, and he describes this sense of duty as a “regard” for “the general rules of conduct.” (TMS 229) What is interesting is that in the first German translation of TMS of 1770 (with which there is good reason to believe Kant was familiar) “regard” for the rules of conduct is translated as “Achtung”. I am not the first to notice this linguistic similarity, but what I seek to show in this paper is that there is a strong conceptual similarity between the attitude Smith describes as “regard for the general rules” and Kant’s “respect for the law”.

In the first section of my paper I explain Smith’s conception of regard for the general rules of conduct as well as explain when and how he believes this ought to function as a motive. In the second section I explain the precise nature of this “attitude” of regard. I argue that Smith’s “regard” is equivalent to the attitude Stephen Darwall describes as “moral recognition respect” – an attitude that regulates conduct and can be taken towards a law, among other things. With this in hand I then turn in the third section to Kant, where I argue that his conception of the attitude, as opposed to the feeling, of “respect” for the moral law is also a kind of “moral recognition respect” that is in many ways the same attitude as Smith’s “regard”. In the fourth section I illustrate that reading Kant’s concept of respect for the moral law in this way helps clarify many things commentators have found puzzling about it – I show, for example, that it is much more complex than a “pro-attitude” (Allison, 2014), and I clarify how respect is analogous to fear and inclination. (4:401) In the fifth and final section I briefly address the question of why, for both Smith and Kant, we take this attitude towards general rules/the moral law. This amounts to an explanation of the difficult question of why the rules/law are binding on us – an issue on which I will show that Smith and Kant drastically differ.