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Sommario/riassunto	<p>On the one hand, sport like any other activity in society is burdened with public taxes, and on the other hand, in comparison to similar activities, is tax-free and even publicly supported. This ambivalence of tax treatment of sport has repeatedly raised questions about the public financing of sport: To what extent are services provided by the public sector justified, and to what extent do sporting events trigger taxation? This volume, edited by Hans-Peter Büch, Wolfgang Maennig and Hans-Jürgen Schulke, attempts to answer selected questions on this problem from a scientific and sports-political point of view under the motto "Science meets Practice".</p>