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Sommario/riassunto	<p>Is there a minimum tax to GDP ratio associated with a significant acceleration in the process of growth and development? We give an empirical answer to this question by investigating the existence of a tipping point in tax-to-GDP levels. We use two separate databases: a novel contemporary database covering 139 countries from 1965 to 2011 and a historical database for 30 advanced economies from 1800 to 1980. We find that the answer to the question is yes. Estimated tipping points are similar at about 12¾ percent of GDP. For the contemporary dataset we find that a country just above the threshold will have GDP per capita 7.5 percent larger, after 10 years. The effect is tightly estimated and economically large.</p>
