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Nota di contenuto

pt. 1. Theoretical foundations -- pt. 2. Taxes on income -- pt. 3. Taxes on consumption -- pt. 4. Taxes on assets -- pt. 5. The way forward.

Sommario/riassunto

Taxes are an inescapable part of life. They are perhaps the most economically consequential aspect of the relationship between individuals and their government. Understanding tax development and implementation, not to mention the political forces involved, is critical to fully appreciating and critiquing that relationship. *Tax Politics and Policy* offers a comprehensive survey of taxation in the United States. It explores competing theories of taxation's role in civil society; investigates the evolution and impact of taxes on income, consumption, and assets; and highlights the role of interest groups in tax policy. This is the first book to include a separate look at "sin" taxes on tobacco, alcohol, marijuana, and sugar. The book concludes with a look at tax reform ideas, both old and new. This book is written for a broad audience—from upper-level undergraduates to graduate students in public policy, public administration, political science, economics, and related fields—and anyone else that has ever paid taxes.