Record Nr. UNINA9910454540103321 Critical tax theory: an introduction / / edited by Anthony C. Infanti, Titolo Bridget J. Crawford [[electronic resource]] Pubbl/distr/stampa Cambridge:,: Cambridge University Press,, 2009 **ISBN** 1-107-18976-4 0-521-73492-4 1-282-39135-6 0-511-64694-1 9786612391354 0-511-59297-3 0-511-65102-3 0-511-59204-3 0-511-59490-9 Descrizione fisica 1 online resource (xxiii, 397 pages) : digital, PDF file(s) Disciplina 343.7304 Taxation - Law and legislation - United States Soggetti Taxation - Social aspects - United States Income tax - Law and legislation - United States Tax administration and procedure - United States Fiscal policy - United States Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Title from publisher's bibliographic system (viewed on 05 Oct 2015). Note generali Nota di bibliografia Includes bibliographical references and index. Nota di contenuto Sexism in the code: a comparative study of income taxation of working wives and mothers / Grace Blumberg -- Dollars and selves : women's tax criticism and resistance in the 1870s / Carolyn C. Jones -- Split income and separate spheres: tax law and gender roles in the 1940s / Carolyn C. Jones -- The rhetoric of the anti-progressive income tax movement : a typical male reaction / Marjorie E. Kornhauser -- Racial equality in the twenty-first century: what's tax policy got to do with it? / Dorothy A. Brown -- Discursive deficits : a feminist perspective on the power of technical knowledge in fiscal law and policy / Lisa C. Philipps -- The hidden costs of the progressivity debate / Nancy C.

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## Sommario/riassunto

Tax law is political. This book highlights and explains the major themes and methodologies of a group of scholars who challenge the traditional claim that tax law is neutral and unbiased. The contributors to this volume include pioneers in the field of critical tax theory, as well as key thinkers who have sustained and expanded the investigation into why the tax laws are the way they are and what impacts tax laws have on historically disempowered groups. This volume, assembled by two law professors who work in the field, is an accessible introduction to this new and growing body of scholarship. It is a resource not only for scholars and students in the fields of taxation and economics, but also for those who engage with critical race theory, feminist legal theory, queer theory, class-based analysis, and social justice generally. Tax is the one area of law that affects everyone in our society, and this book is crucial to understanding its impact.