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Nota di contenuto	Introduction: taxation and national emergencies -- Part I: the historic regimes -- The formative tax regimes, 1789-1916 -- The democratic-statist tax regimes, 1916-1941 -- The era of easy finance, 1941-1980 -- Part II: the conservative challenge -- The "Reagan Revolution," 1980-1986 -- Reviving the old regime, 1986-2000 -- Threatening the old regime, 2000-present.
Sommario/riassunto	This brief survey is the first comprehensive historical overview of the US federal tax systems published since 1967. Its coverage extends from the ratification of the Constitution to the present day. Brownlee describes the five principal stages of federal taxation in relation to the crises that led to their adoption - the formation of the republic, the Civil War, World War I, the Great Depression, and World War II - and discusses the significant modifications during the Reagan presidency. While focusing on federal policy, Brownlee also attends to the related history of state and local taxation. This 'democratic-institutionalist' interpretation is a novel and major contribution to the history of

taxation and public finance. Now in a new edition, Brownlee extends his coverage to the present, with a new chapter focusing on the current tax policies of the George W. Bush administration.
