1. Record Nr. UNINA9910458422403321 Autore Luitel Hari S. <1965-> **Titolo** Is tax amnesty a good tax policy?: evidence from state tax amnesty programs in the United States / / Hari S. Luitel Pubbl/distr/stampa Lanham, Maryland;; London, England:,: Lexington Books,, 2014 ©2014 **ISBN** 1-4985-0009-9 Descrizione fisica 1 online resource (115 p.) Disciplina 336.24/16 Soggetti Tax amnesty - United States Electronic books. Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Note generali Description based upon print version of record. Nota di bibliografia Includes bibliographical references and index. Nota di contenuto Contents: Tables: Figures: Abbreviations Used: Preface: Acknowledgment; Chapter 1. Introduction; Chapter 2. Tax Amnesty Controversy and Rationale for the Need of Present Study: Chapter 3. Literature Review; Chapter 4. A Review of International Tax Amnesty Experience; Chapter 5. A Review of US State Tax Amnesty Experience; Chapter 6. A Review of Experience with the Colorado 1985 Tax Amnesty; Chapter 7. A Review of Causes of State Tax Amnesties; Chapter 8. Effects of Tax Amnesties on Tax Revenue; Chapter 9. Summary, Discussion and Conclusion; References; Index; About the Author Sommario/riassunto ls a tax amnesty a good tax policy? To address this question, this book examines whether a typical state tax amnesty is likely to generate substantial short term tax revenues without a corresponding significant negative effect on long run tax compliance.

