

1. Record Nr.	UNINA9910779265303321
Autore	Viard Alan D
Titolo	Progressive consumption taxation [[electronic resource]] : the X-tax revisited
Pubbl/distr/stampa	Lanham, : AEI Press, 2012
ISBN	1-280-77909-8 9786613689481 0-8447-4396-8
Descrizione fisica	1 online resource (224 p.)
Altri autori (Persone)	CarrollRobert J (Robert James)
Disciplina	332.600973
Soggetti	Spending tax - United States Value-added tax - United States Political Science Law, Politics & Government Public Finance
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di contenuto	Cover 1; Half title; Title; Copyright; Contents; List of Illustrations; Acknowledgments; Introduction; 1. Why Tax Consumption?; 2. The Case for the X Tax; 3. Maintaining Progressivity; 4. Fringe Benefits and Transfer Payments; 5. Business Firms; 6. Financial Services; 7. International Transactions; 8. The Transition; 9. The Nonbusiness Sector; 10. The VAT Alternative; Conclusion; Notes; References; Index; About the Authors; Boilerplate
Sommario/riassunto	The authors observe that consumption taxation is superior to income taxation because it does not penalize saving and investment and propose that the U.S. income tax system be completely replaced by a progressive consumption tax. They argue that the X tax, developed by the late David Bradford, offers the best form of progressive consumption taxation for the United States and outline concrete proposals for the X tax's treatment of numerous specific economic issues.