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Nota di contenuto	Contents; Contributors; List of Figures; List of Tables; Foreword by James A. Baker III; Preface; Introduction: Is It Time for Fundamental Tax Reform?; I Overviews; 1 Tax Reform in the Twenty-first Century; 2 Simplifying Assumptions: How Might the Politics of Consumption Tax Reform Affect (Impair) the End Product?; II Business Issues; 3 Is Tax Reform Good for Business? Is a Pro-business Tax Policy Good for America?; 4 Taxation and Business Behavior: A Review of the Recent Literature; 5 Consumption Tax Reform: Changes in Business Equity and Housing Prices; III International Business Issues 6 Corporation Tax Incidence: Reflections on What Is Known, Unknown, and Unknowable7 Corporate Taxes in the World Economy: Reforming the Taxation of Cross-border Income; IV Individual Issues; 8 Evidence of Tax-Induced Individual Behavioral Responses; 9 Comparing Average and Marginal Tax Rates under the FairTax and the Current System of Federal Taxation; 10 Behavioral Economics and Fundamental Tax Reform; Bibliography; Index
Sommario/riassunto	In this work, experts on tax policy examine the complex issues

involved in fundamental tax reform, including the relative merits of income-based and consumption-based taxation. Other papers consider topics such as the effect of tax reform on businesses, especially on their investment behaviour, and international taxation issues.
