

1. Record Nr.	UNINA9910791151503321
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
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	Is 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.