

1. Record Nr.	UNINA9910964524503321
Titolo	Fundamental tax reform : issues, choices, and implications // edited by John W. Diamond and George R. Zodrow
Pubbl/distr/stampa	Cambridge, Mass., : MIT Press, c2008
ISBN	9786612099564 9781282099562 1282099566 9780262271707 0262271702 9781435643482 1435643488
Edizione	[1st ed.]
Descrizione fisica	1 online resource (567 p.)
Altri autori (Persone)	DiamondJohn W ZodrowGeorge R
Disciplina	336.2/050973
Soggetti	Taxation - United States Corporations - Taxation - United States
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Papers presented at a conference held at the James A. Baker III Institute for Public Policy at Rice University, in Apr. 2006.
Nota di bibliografia	Includes bibliographical references (p. [501] - 527) and index.
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

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.
