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Nota di bibliografia	Includes bibliographical references (p. 209-240) and index.
Nota di contenuto	Introduction -- Capital explosion -- Tax cut revolution -- Flat tax club -- Mobile brains and mobile wealth -- Taxing businesses in the global economy -- The economics of tax competition -- The battle for freedom and competition -- The moral case for tax competition -- Options for U.S. policy.
Sommario/riassunto	In the world's increasingly integrated economy, competition between governments to attract investment and skilled workers is heating up quickly. Increasingly, nations are waging this battle by overhauling their tax codes to create a more attractive business environment-a process known as tax competition. The United States used to be the best place in the world to do business, but today its income tax is a huge drag on economic growth. America needs to change course and learn from the best tax reforms abroad, such as the flat taxes that have been enacted in more than 20 countries. Policymakers