Federal Tax Reform: The Impossible Dream?

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The Feral Tax Reform The Impossible Dream

Joseph A. Pechman

The Feral Tax Reform The Impossible Dream:

Federal Tax Reform, the Impossible Dream? George F. Break, Joseph A. Pechman, 1975 Failure of U. S. Tax Policy Sheldon D. Pollack, 2010-11-01 The author examines federal tax policy over the past twenty years through 1994 and shows how an assortment of players politicians and lawyers have made for erratic policy and a tangled tax system and assesses the idea of a flat tax UP The Political Economy of Tax Reform Takatoshi Ito, Anne O. Krueger, 2007-12-01 The rapid emergence of East Asia as an important geopolitical economic entity has been one of the most visible and striking changes in the international economy in recent years With that emergence has come an increased need for understanding the problems of interdependence As a step toward meeting this need the National Bureau of Economic Research joined with the Korea Development Institute to sponsor this volume which focuses on the complexities of tax reform in a global economy Experts from Taiwan Korea the Philippines Japan and Thailand as well as the United States Canada and Israel examine the major tax programs of the 1980s and their domestic and international economic effects The analyses reveal similarities between the United States and countries in East Asia in political constraints on policy making and taken together they show how growing interdependence interacts with domestic economic and political concerns to affect issues as politically vital as tax reform Economists policymakers and members of the business community will benefit from these studies Tax Reform United States. Congress. House. Committee on Ways and Means, 1975 **Federal Tax Policy** Joseph A. Pechman, 2001-06-29 One of the major architects of comprehensive tax reform has revised his widely acclaimed book on tax policy to reflect the changes brought about by the Tax Reform Act of 1986 and all other major changes in tax laws since 1983 Joseph A Pechman s Federal Tax Policy is a nontechnical book for general readers and students interested in taxation as an instrument of public policy It emphasizes such current issues as a comprehensive income taxation inflation adjustments in income taxation graduated income taxes versus expenditure taxes the effects of taxation on economic incentives and fiscal relations between the federal and state and local governments Pechman presents and evaluates contrasting views on most forms of taxation personal and corporate income general and selective consumption payroll estate and gift property and state and local and offers a perceptive analysis of the process of tax legislation and the role of taxation in the fiscal policy He also provides a valuable series of statistical table on tax developments and an extensive bibliography on tax theory and practice Uneasy **Compromise** Henry J. Aaron, Harvey Galper, Joseph A. Pechman, 2010-12-01 Whether the nation would be better served by an income tax or by a consumption tax has been debated by tax experts for decades In practice tax systems everywhere are mixed or hybrid systems And while legislators have reasons for enacting such systems the mix results in inequities inefficiencies and abuse For Uneasy Compromise Brookings brought together some of the nation s most knowledgeable tax experts and analysts to address the question How should lawmakers grapple with the problems that arise from the side by side existence of principles of consumption taxation with principles of income taxation Rather than propose rules for an ideal

system that will never exist this book addresses the problems created by a hybrid system In so doing it offers policymakers a comprehensive and sophisticated analysis of our current tax system and the tools for evaluating proposed refinements

The Logic of Congressional Action R. Douglas Arnold,1990-01-01 Congress regularly enacts laws that benefit particular groups or localities while imposing costs on everyone else Sometimes however Congress breaks free of such parochial concerns and enacts bills that serve the general public not just special interest groups In this important and original book R Douglas Arnold offers a theory that explains not only why special interests frequently triumph but also why the general public sometimes wins By showing how legislative leaders build coalitions for both types of programs he illuminates recent legislative decisions in such areas as economic tax and energy policy Arnold s theory of policy making rests on a reinterpretation of the relationship between legislators actions and their constituents policy preferences Most scholars explore the impact that citizens existing policy preferences have on legislators decisions They ignore citizens who have no opinions because they assume that uninformed citizens cannot possibly affect legislators choices Arnold examines the influence of citizens potential preferences however and argues that legislators also respond to these preferences in order to avoid future electoral problems He shows how legislators estimate the political consequences of their voting decisions taking into account both the existing preferences of attentive citizens and the potential preferences of inattentive citizens He then analyzes how coalition leaders manipulate the legislative situation in order to make it attractive for legislators to support a general interest bill

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