

TAXING CHOICE

The Predatory Politics of
Fiscal Discrimination

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Taxing Choice

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Taxing Choice:

Taxing Choice William Shughart II, 2018-04-24 Taxing behavior deemed politically incorrect has long been a convenient way for politicians to fund programs benefiting special interest groups to the public's disadvantage. Government policy toward various goods—drugs, tobacco, and alcohol, for example—has been locked into a regulatory cycle of tax and taboo. Support for legalizing other substances is buttressed by the revenue-generating power of so-called sin taxes. And the products subjected to excise taxation have varied from soft drinks, fishing gear, and margarine to airline tickets, telephone calls, and gasoline. Taxing Choice thoroughly addresses the costs and benefits of these predatory public policies. Shughart notes that the record of such punitive selective taxation has been anything but successful, hindering economic progress and failing to deliver the promised social benefits. In addition, the costs of selective taxes fall disproportionately on lower-income people, while more politically powerful interest groups benefit. At the same time, such policies are a poor way to raise funding for public services and foster political corruption and self-serving bureaucracies accountable to no one. Indeed, policies discriminating against certain products may represent ominous trends easily extended into virtually every facet of people's lives. One can envision policies proscribing foods, sunbathing, obesity, and even books, films, and political and religious beliefs deemed dangerous. Part I is devoted to the political economy of selective taxation. Contributors trace the history and politics of selective excise taxes in the United States, discussing the range of products that have been subject to such taxation from the founding period to the present. Part II explains how these taxes emerge in a political marketplace with opposing pressure groups scrambling for wealth transfers in their own favor. Part III looks at taxes on specific products as well as such banning policies as Prohibition and the war on drugs. Constitutional, economic, and civil liberty issues, including civil asset forfeiture and product liability, are discussed in Part IV. With the accelerating national debate over tax reform and the downsizing of government, Taxing Choice is a timely and far-reaching contribution to a debate of great interest to economists, policymakers, historians, sociologists, and taxpayers in general.

The Philosophy of Taxation and Public Finance Robert W. McGee, 2011-06-27 Most public finance books are texts which are aimed at undergraduate or graduate students. They are overly technical in nature and appeal only to a narrow range of bureaucrats and academics. Books on taxation are written for tax practitioners and usually emphasize either what the law is or how to maneuver through the labyrinth of tax law to minimize taxes for clients. Philosophy books on taxation or public finance simply do not exist. The Philosophy of Taxation and Public Finance is different. It is written in nontechnical language and is aimed to appeal to a wide range of readers, including practitioners, academics, and students in the fields of taxation, public finance, economics, law, philosophy, and political science, as well as general readers who are interested in learning why they are being taxed the way they are. The author addresses the major issues and topics in taxation and public finance and injects them with philosophical insights. He discusses questions such as: What arguments have been used to justify taxation? When is tax evasion unethical? Are some taxes better than others?

What are the proper functions of government How much is enough Is the ability to pay concept valid When can punitive taxes be justified Taxing Choice William F. Shughart,1997-01-01 Taxing behavior deemed politically incorrect has long been a convenient way for politicians to fund programs benefiting special interest groups to the public s disadvantage Government policy toward various foods drugs tobacco and alcohol for example has been locked into a regulatory cycle of tax and taboo And the products subjected to excise and other selective taxation have varied from soft drinks fishing gear and margarine to airline tickets telephone calls and gasoline Banking ,1929 Report on Taxation in West Virginia Roy Gillispie Blakey,1930 American Bankers Association Journal ,1930 United States Investor ,1930 Annual Report Hinsdale (Mass.),1906 **Special Acts and Resolutions of the State of Connecticut** Connecticut,1914 **Laws Relating to Taxation, Codified and Corrected to January 1, 1918** Massachusetts. Tax Commissioner's Department,1918 **American Federal Tax Reports** ,1925 Document Boston (Mass.),1895 The Bulletin of the National Tax Association National Tax Association,1916 **Burke's speeches on American taxation, on conciliation with America, and letter to the sheriffs of Bristol, ed. by F.G. Selby** Edmund Burke,1895 The Outlook Lyman Abbott,Hamilton Wright Mabie,Ernest Hamlin Abbott,Francis Rufus Bellamy,1908 Outlook and Independent ,1908 **Outlook** ,1908 The Income Tax Edwin Robert Anderson Seligman,1911 The Northeastern Reporter ,1913 Includes the decisions of the Supreme Courts of Massachusetts Ohio Indiana and Illinois and Court of Appeals of New York May July 1891 Mar Apr 1936 Appellate Court of Indiana Dec 1926 Feb 1927 Mar Apr 1936 Courts of Appeals of Ohio J. BYRON CHOCOLA V MICHIGAN DEPARTMENT OF TREASURY; DONALD H. ROBERTS V MICHIGAN DEPARTMENT OF TREASURY, 422 MICH 229 (1985) ,1985 73832

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