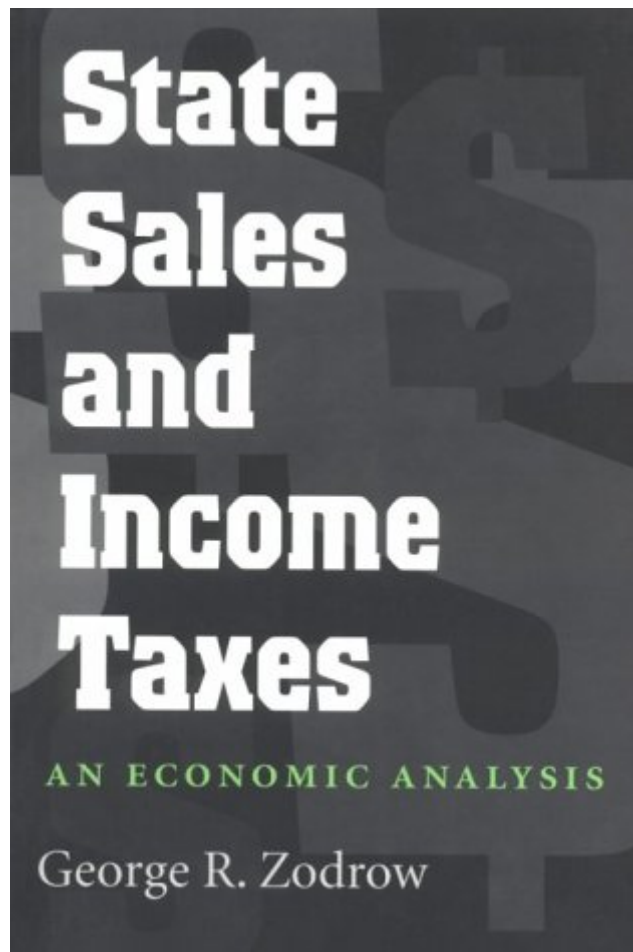


State Sales and Income Taxes: An Economic Analysis (Texas A&M University Economics Series) PDF



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State Sales and Income Taxes: An Economic Analysis (Texas A&M University Economics Series) by George R. Zodrow ISBN 0890968551

As state governments grapple with increased revenue needs or demands for state tax reform, they typically must choose between relying on an income tax system or utilizing a sales tax, perhaps in conjunction with a corporate franchise tax. Choosing between these two tax options is often a contentious process, and many arguments can arise in the debates surrounding this issue.

In this study of small, open economic systems, George R. Zodrow addresses the relative advantages and disadvantages of state sales and income taxes from an economic perspective. He evaluates the two options in terms of the criteria commonly used in the public finance literature,

including economic efficiency, fairness, administrative simplicity, and tax exportability. Zodrow's study emphasizes how the comparison of state sales and income taxes is critically affected by the details of the alternative tax structures being considered, as well as by the nature of the interactions between the economy of a state and the rest of the nation and world, and by the interactions between the state and federal tax systems in the United States. He also considers briefly two alternatives to state sales and income taxes—increased utilization of user charges and the adoption of a state tax based on mildly progressive taxation of individual consumption rather than income.

In the chapter, Zodrow applies his analysis to the current Texas tax system as well as proposals for the introduction of a state income tax. This provocative case study will serve as an informative contribution to the continuing public policy debate over the state tax structure.

State Sales and Income Taxes: An Economic Analysis (Texas A&M University Economics Series) Review

This State Sales and Income Taxes: An Economic Analysis (Texas A&M University Economics Series) book is not really ordinary book, you have it then the world is in your hands. The benefit you get by reading this book is actually information inside this reserve incredible fresh, you will get information which is getting deeper an individual read a lot of information you will get. This kind of State Sales and Income Taxes: An Economic Analysis (Texas A&M University Economics Series) without we recognize teach the one who looking at it become critical in imagining and analyzing. Don't be worry State Sales and Income Taxes: An Economic Analysis (Texas A&M University Economics Series) can bring any time you are and not make your tote space or bookshelves' grow to be full because you can have it inside your lovely laptop even cell phone. This State Sales and Income Taxes: An Economic Analysis (Texas A&M University Economics Series) having great arrangement in word and layout, so you will not really feel uninterested in reading.