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Foundations of Taxation Law - Oxford University Press

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Foundation (United States law) - Wikipedia

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Key Findings: The state implemented a tax increase from \$2.51 to \$3.51 per pack in midyear 2013, and smuggling rates increased from 12 percent to 29.3 percent between the 2013 data and 2014 data. Over the same period, outbound smuggling increased in nearby low-tax New Hampshire, from -28.6 percent to -81.1 percent,...

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Michael J. Graetz, Columbia Alumni Professor of Tax Law, is a leading expert on national and international tax law. His recent scholarship, including his book *The Burger Court and the Rise of the Judicial Right* (with Linda Greenhouse), Simon & Schuster, 2016, has focused on U.S. legal history and problems around economic inequality.

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