Contents

Preface		page ix
1	Introduction	1
PA	RT ONE: THEORETICAL FRAMEWORK	
2 3 4	*	11 42 61
	RT TWO: COLLECTIVE CHOICE D THE NORMATIVE ANALYSIS OF TAXATION	
	An Assessment of Normative Tax Theory Welfare, Politics, and Taxation	99 121
	RT THREE: APPLIED GENERAL UILIBRIUM ANALYSIS	
7	Tax Policy in a Computable Model of Economic and Political Equilibrium	153
	RT FOUR: STATISTICAL ANALYSIS OF TAX RUCTURE	
8	Introduction to Statistical Research	195
9	Income Taxation and Special Provisions: Evidence from U.S. States	212
10	Debt and Tariffs: The Evolution of the Canadian Revenue System	237

vii

viii Contents

PART FIVE: POLITICAL INSTITUTIONS AND TAXATION

11	Tax Systems in Congressional and Parliamentary Countries	265
12	Conclusion	284
Bibliography		295
Nan	ne Index	321
Sub	Subject Index	