



Democratic Choice and Taxation: A Theoretical and Empirical Analysis (Paperback)

By Walter Hettich, Stanley L. Winer

CAMBRIDGE UNIVERSITY PRESS, United Kingdom, 2005. Paperback. Condition: New. Revised ed.. Language: English . Brand New Book ***** Print on Demand *****.This work examines tax policies and tax systems as they arise from democratic choices, set against the background of a market economy. Professors Hettich and Winer find that democratic institutions yield complex tax systems with features that follow a varied but predictable pattern. In developing their analysis, the authors use formal modelling of voting behavior, emphasizing recent advances in the theory of probabilistic voting. This book differs from the available tax literature by relating fiscal choices directly to voting and by examining tax systems in democratic countries from a variety of perspectives. While the authors primarily focus on explaining observed features of tax systems, they also devote considerable space to the discussion of the welfare and efficiency effects of taxation in the presence of collective choice, and to a review of other models and of the related literature. In addition, they use computational general equilibrium analysis and statistical research on national and state governments in the US and Canada to link theory to empirical data.

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