Frontiers of Tax Reform



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Reviews

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FRONTIERS OF TAX REFORM



Hoover Institution Press,U.S. Paperback / softback. Book Condition: new. BRAND NEW, Frontiers of Tax Reform, Michael J Boskin, Many now agree that fundamental trax reform is an urgent national priority if the United States is to restore strong economic growth, but which system is best suited to achieve that goal? Major tax reform alternatives, how they work, and how they compare with one another are presented in this volume. Not since the late 1970s, when double-digit inflation and higher tax rates pushed millions of Americans into higher tax brackets even as their earnings growth lagged behind inflation has the outcry for fundamental tax reform been louder. Numerous federal tax overhauls since that time have resulted in a system that, most economists believe, has had an adverse impact on incentives to work, save, invest, and innovate. In May 1995, a conference of the world's leading scholars and policy makers, meeting in Washington, D. C., produced the first volume that authoritatively places the current tax reform debate in perspective, provides a framework for understanding issues in the debate, offers fundamental goals for tax reform, proposes major tax reform alternatives, and evaluates the benefits and consequences of each alternative. If, as many experts argue, today's tax code seriously impairs U.S. economic performance, how should it be changed? Should the United States pursue a flat tax, value-added tax, national retail sales tax, the Nunn-Domenici USA Tax, or a hybrid progressive consumption tax? The contributors to this volume provide vivid insights into these critical questions."

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