

Contents

<i>Preface</i>	page ix
1 Introduction	1
PART ONE: THEORETICAL FRAMEWORK	
2 Models of Political Economy and the Study of Taxation	11
3 Foundations of Democratic Tax Systems	42
4 Tax Structure in Equilibrium: A More Formal Model	61
PART TWO: COLLECTIVE CHOICE AND THE NORMATIVE ANALYSIS OF TAXATION	
5 An Assessment of Normative Tax Theory	99
6 Welfare, Politics, and Taxation	121
PART THREE: APPLIED GENERAL EQUILIBRIUM ANALYSIS	
7 Tax Policy in a Computable Model of Economic and Political Equilibrium	153
PART FOUR: STATISTICAL ANALYSIS OF TAX STRUCTURE	
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

**PART FIVE: POLITICAL INSTITUTIONS
AND TAXATION**

11	Tax Systems in Congressional and Parliamentary Countries	265
12	Conclusion	284
	<i>Bibliography</i>	295
	<i>Name Index</i>	321
	<i>Subject Index</i>	325