

6000

OPTIMAL TAXATION: GENERAL

© Copyright 1999 Boudewijn Bouckaert and Gerrit De Geest

Bibliography Collected by the Editors

- Auerbach, Alan J. and Hines, James R., Jr (1988), 'Investment Tax Incentives and Frequent Tax Reforms', **78** *American Economic Review. Papers and Proceedings*, 211-216.
- Backhaus, Jürgen G. (1990), 'Die Politische Ökonomie der Schutzzolltheorie (Political Economics of the Protection Tariff Theory)', in Schefold, Bertram (ed.), *Studien zur Entwicklung der ökonomischen Theorie X*, Berlin, Duncker and Humblot, 103-113.
- Barnett, Richard, Barrow, Michael and Smith, Peter (1991), 'Representation Without Taxation: An Empirical Assessment of the Validity of the Accountability Argument Underlying the Reform of Local Government Finance in England', **12(3)** *Fiscal Studies*.
- Becker, Gary S. (1986), 'The Public Interest Hypothesis Revisited: A New Test of Peltzman's Theory of Regulation', **49** *Public Choice*, 223 ff.
- Bell, Edward B., Bodenhorn, Diran and Taub, Allan J. (1983), 'Taxes and Compensation for Lost Earnings', **12** *Journal of Legal Studies*, 181-194.
- Bell, Edward B., Bodenhorn, Diran and Taub, Allan J. (1985), 'Taxes and Compensation for Lost Earnings: Reply', **14** *Journal of Legal Studies*, 457-458.
- Benson, Bruce L. (1990), 'Interstate Tax Competition, Incentives to Collude, and Federal Influences', **10** *Cato Journal*, 75-90.
- Benson, Bruce L. and Engen, Eric M. (1988), 'The Market for Laws: An Economic Analysis of Legislation', **54** *Southern Economic Journal*, 732-745.
- Benson, Bruce L. and Faminow, Merle D. (1986), 'The Incentives to Organize and Demand Regulation: Two Ends against the Middle', **24** *Economic Inquiry*, 473-484.
- Bizer, David S. and Judd, Kenneth L. (1989), 'Taxation and Uncertainty', **79** *American Economic Review. Papers and Proceedings*, 331-336.
- Bohanon, Cecil E. and Van Cott, T. Norman (1991), 'Product Quality and Taxation: A Reconciliation', **19** *Public Finance Quarterly*, 233-237.
- Bossons, John (1970), 'The Value of a Comprehensive Tax Base as a Tax Reform Goal', **13** *Journal of Law and Economics*, 327-363.
- Browning, Edgar K. and Browning, Jacqueline M. (1985), 'Why not a True Flat Rate Tax?', **5** *Cato Journal*, 629-650.
- Buchanan, James M. (1978), 'Tax Reform in Constitutional Perspective', in Skogh, Göran (ed.), *Law and Economics. Report from a Symposium in Lund*, Lund, Juridiska Föreningen, 103-120.
- Buchanan, James M., Tollison, Robert D. and Tullock, Gordon (eds) (1980), *Toward a Theory of the Rent Seeking Society*, College Station, Texas, A&M University Press.
- Bucovetsky, Sam (1991), 'Choosing Tax Rates and Public Expenditure Levels Using Majority Rule', **46** *Journal of Public Economics*, 113-131.
- Caanen, Ch. and Essers, P.H.J. (1990), 'Rechtseconomie en Belastingrecht (Law and Economics and Taxation Law)', **39(10)** *Ars Aequi*, 677-681.

- Carbajo, Domingo and Ruesca, Santos M. (1994), 'La Incidencia de la Fiscalidad Sobre Bienes Inmuebles en la Movilidad de los Factores Productivos en el Mercadonico Europeo (Especial Referencia a la Movilidad del Capital) (The Effect of Real State Taxes on the Mobility of the Factors in the E.U. Market Special Regard to Capital Mobility)', **18** *Actualidad Tributaria*, 475-490.
- Collard, David (ed) (1989), *Fiscal Policy: Essays in Honour of Cedric Sandford*, Aldershot, Gower, 173 p.
- Cooper, Graeme S. (1986), 'Income Tax Law and Contributive Justice: Some Thoughts on Defining and Expressing a Consistent Theory of Tax Justice and Its Limitations', **3** *Australian Tax Forum*, 297-332.
- Cooter, Robert D. (1978), 'Optimal Tax Schedules and Rates', **68** *American Economic Review*.
- Cooter, Robert D. and Helpman, Elhanan (1974), 'Optimal Income Taxation for Transfer Payments Under Different Social Welfare Functions', **88** *Quarterly Journal of Economics*, 656 ff.
- Crain, W. Mark and Oakley, Lisa K. (1995), 'The Politics of Infrastructure', **38** *Journal of Law and Economics*, 1-17.
- Crain, W. Mark and Tollison, Robert D. (1979), 'The Executive Branch in the Interest-Group Theory of Government', **8** *Journal of Legal Studies*, 555-567.
- Creedy, J. (1988), 'Taxation and Compensation to Dependents of Accident Victims', **8** *International Review of Law and Economics*, 85-95.
- Davis, Karen (1989), 'National Health Insurance: A Proposal', **79** *American Economic Review. Papers and Proceedings*, 349-352.
- De Clercq, Marc and Naert, Frank (1985), *De Politieke Markt* (The Political Market), Antwerpen, Kluwer, 163 p.
- De Geest, Gerrit (1990), 'Public Choice en Rechtseconomie (Public Choice and Law and Economics)', **39(10)** *Ars Aequi* in Bock, Ruth de, et al. (eds), *Themanummer Rechtseconomie*, 666-673.
- Degenkamp, J.Th. and Heynen, H.M. (1980), *Tolvrije Gedachten* (Free Thoughts), Deventer, Kluwer, 304 p.
- Department of the Treasury (1984), *Tax Reform for Fairness, Simplicity, and Economic Growth - The Treasury Department Report to the President*, 2 vols, Washington, US Treasury, 262 p.
- Diamond, Stephen (1983), 'The Death and Transfiguration of Benefit Taxation: Special Assessments in Nineteenth-Century America', **12** *Journal of Legal Studies*, 201-240.
- Dilorenzo, T.J. (1984), 'The Domain of Rent-Seeking Behaviour: Private or Public Choice?', **4** *International Review of Law and Economics*, 185-197.
- Dilorenzo, T.J. (1988), 'Property Rights, Information Costs, and the Economics of Rent Seeking', **144** *Journal of Institutional and Theoretical Economics*, 318-322.
- Dye, Thomas R. (1985), 'Impact of Federal Tax Reform on State-Local Finances', **5** *Cato Journal*, 597 ff.
- Eden, Lorraine (1991), 'Free Trade, Tax Reform, and Transfer Pricing', **39(1)** *Canadian Tax Journal*, 90-112.
- Ekelund, Robert B., Jr and Tollison, Robert D. (1981), *Mercantilism as a Rent Seeking Society: Economic Regulation in Historical Perspective*, College Station, Texas, A&M University Press, 169 p.

- Fane, George (1991), 'Piecemeal Tax Reforms, and the Compensated Radial Elasticities of Tax Bases', **45** *Journal of Public Economics*, 263-270.
- Fazzari, Steven, Hubbard, R. Glenn and Petersen, Bruce (1988), 'Investment, Financing Decisions, and Tax Policy', **78** *American Economic Review. Papers and Proceedings*, 200-205.
- Fellows, Mary Louise (1990), 'A Comprehensive Attack on Tax Deferral', **88** *Michigan Law Review*, 722-813.
- Flowers, Marilyn R. (1987), 'Rent Seeking and Rent Dissipation: A Critical View', **7** *Cato Journal*, 431-440.
- Formby, John P., Keeler, James P. and Thistle, Paul D. (1988), 'X-Efficiency, Rent-Seeking, and Social Costs', **57** *Public Choice*, 115-126.
- Formby, John P., Keeler, James P. and Thistle, Paul D. (1991), 'X-Efficiency, Rent-Seeking and Social Costs: Reply', **68** *Public Choice*, 267-271.
- Frey, Donald E. (1991), 'Optimal-Sized Tuition Tax Credits Reconsidered: Comment', **19(3)** *Public Finance Quarterly*, 347-354.
- García Villarejo, Salinas, Avelino and Sánchez, Javier (1993), *Manual de Hacienda Pública General y de España* (Public Treasury Manual), Madrid, Tecnos.
- Gephardt, Richard (1985), 'The Economics and Politics of Tax Reform', **5** *Cato Journal*, 455-464.
- Gillette, Clayton P. and Hopkins, Thomas D. (1987), 'Federal User Fees: A Legal and Economic Analysis', **67** *Boston University Law Review*, 795-874.
- Gimeno Ullastres, Juan A. (1980), 'La Incidencia del Gasto Público por Niveles de Renta: España 1990 vs. 1980 (The Effect of Public Expenditure by Levels of Income: Spain 1990 vs. 1980)', in X (ed), *I Simposio Sobre la Igualdad y Distribución de la Renta y la Riqueza*, Fundación Argentaria, 63-121.
- Gimeno Ullastres, Juan A. (1981), 'Reforma Fiscal y Sistema Tributario (Reforming the Tax System)', in X (ed), *Las Reformas Urgentes*, Madrid, Taller Ediciones JB, 481-490.
- Gimeno Ullastres, Juan A. (1983), *¿A Quién Beneficia el Gasto Público? (Who Does Public Expenditure Favour?)*, Número Monográfico de la Revista de Economía Pública e Historia Económica.
- Gimeno Ullastres, Juan A. (1984), 'Los Recargos Locales sobre Impuestos Estatales (Local Overcharges on Central Taxes)', **1114(21)** *La ley*, 1-4.
- Gimeno Ullastres, Juan A. and Ruiz Huerta, Jesús (1979), 'Descentralización Fiscal y Corresponsabilidad a Través de las Grandes Figuras Tributarias (Tax Decentralization and Corresponsability)', **3(1);2º ep** *Cuadernos Aragoneses de Economía*, 29-40.
- Gimeno Ullastres, Juan A. and Ruiz Huerta, Jesús (1980), 'Financiación Autonómica: Un Modelo Alternativo de Corresponsabilidad Fiscal (Financing the Communities: An Alternative Model for Tax Corresponsability)', **15** *Revista Valenciana de Hacienda Pública*, 149-179.
- Gimeno Ullastres, Juan A. and Ruiz Huerta, Jesús (1981), *El Nuevo Estado Fiscal Español* (The New Spanish Fiscal State), Madrid, H. Blume, 315 p.
- Gimeno Ullastres, Juan A. and Ruiz Huerta, Jesús (1986), 'Reforma Fiscal y Financiación del las CCAA: El Régimen Especial (Financing The Communities and Tax Reform: The Special Regime)', in X (ed), *Estado Federal/Estado Regional: La Financiación de las Comunidades Autónomas*, Salamanca, Ediciones de la Diputación de Salamanca, 245-263.

- Gimeno Ullastres, Juan A., Ruiz Huerta, Jesús and Olleros, Jaime (1987), *Una Reforma Fiscal para España* (Tax Reform in Spain), Moneda y Credito S.A.
- Gordon, James P.F. (1991), 'Tax Reform and Uniformity: Explaining the Hatta Result', **45(2)** *Journal of Public Economics*, 161-190.
- Graetz, Michael J. and Wilde, Louis L. (1985), 'The Economics of Tax Compliance: Fact and Fantasy', **38** *National Tax Journal*, 355-363.
- Graetz, Michael J., Reinganum, Jennifer F. and Wilde, Louis L. (1986), 'The Tax Compliance Game: Toward an Interactive Theory of Law Enforcement', **2** *Journal of Law, Economics, and Organization*, 1-32.
- Hansen, Susan B. (1985), 'Tax Reform: Sound Economics or Power Politics? Comment on Dye', **5** *Cato Journal*, 609-612.
- Hettich, Walter and Winer, Stanley L. (1988), 'Economic and Political Foundations of Tax Structure', **78** *American Economic Review*, 701-712.
- Hofmann, E. and Wehrt, Klaus (1992), 'Die Reform der Kfz-Steuer - Wirtschaftspolitisch Betrachtet (Economic Analysis of the Reform of the Motor Vehicle Tax)', **4** *Zeitschrift für Verkehrswissenschaft*, 263-271.
- Inman, Robert P. and Fitts, Michael A. (1990), 'Political Institutions and Fiscal Policy: Evidence from the U.S. Historical Record', **6(S)** *Journal of Law, Economics, and Organization*, 79-132.
- Jackman, Richard (1986), 'The Economic Effects of Tax Based Incomes Policy', in Colander, David C. (ed), *Incentive Based Incomes Policies: Advances in TIP and MAP*, Cambridge, MA, Harper and Row, 95-109.
- Johnson, Calvin H. (1989), 'Why Have Anti-Tax Legislation? A Response to Professor Zelenak', **67** *Texas Law Review*, -625.
- Kalt, Joseph P. and Zupan, Mark A. (1990), 'The Apparent Ideological Behavior of Legislators: Testing for Principal-Agent Slack in Political Institutions', **33** *Journal of Law and Economics*, 103-131.
- Kaplow, Louis (1989), 'Horizontal Equity: Measures in Search of a Principle', **42** *National Tax Journal*, 139-154.
- Kaplow, Louis (1992a), 'A Note on Horizontal Equity', **1** *Florida Tax Review*, 191-196.
- Kaplow, Louis (1992b), 'Government Relief for Risk Associated with Government Action', **94** *Scandinavian Journal of Economics*, 525-541.
- Kaplow, Louis (1993), 'Should the Government's Allocation Branch be Concerned About the Distortionary Cost of Taxation and Distributive Effects?', Program in Law and Economics Discussion Paper, 122 ff.
- Kaplow, Louis (1994), 'Taxation and Risk Taking: A General Equilibrium Perspective', **47** *National Tax Journal*, 789-798.
- Kaplow, Louis (1995a), 'A Note on Subsidizing Gifts', **58** *Journal of Public Economics*, 469-477.
- Kaplow, Louis (1995b), 'A Fundamental Objection to Tax Equity Norms: A Call for Utilitarianism', **48** *National Tax Journal*, 497-514.
- Kaplow, Louis (1996a), 'Tax and Non-Tax Distortions', **57** *Journal of Public Economics*.
- Kaplow, Louis (1996b), 'Regional Cost-of-Living Adjustments in Tax-Transfer Schemes', **51** *Tax Law Review*.
- Kaplow, Louis (1996c), 'Fiscal Federalism and the Deductibility of State and Local Taxes in a Federal Income Tax', **82** *Virginia Law Review*.

- Karp, Larry S. and Perloff, Jeffrey M. (1989), 'Estimating Market Structure and Tax Incidence: The Japanese Television Market', **37(3)** *Journal of Industrial Economics*, 225-239.
- Katz, Avery and Mankiw, Gregory (1985), 'How Should Fringe Benefits be Taxed?', **38** *National Tax Journal*, 37-45.
- Kau, James B. and Rubin, Paul H. (1979), 'Self-Interest, Ideology, and Logrolling in Congressional Voting', **22** *Journal of Law and Economics*, 365-384.
- Kay, John A. and King, M.A. (1986), *The British Tax System*, Oxford, Oxford University Press, 261 p.
- Kerwin, Cornelis M. (1983), 'Assessing the Effects of Consensual Processes in Regulatory Programs: Methodological and Policy Issues', **32** *American University Law Review*, 401 ff.
- Kiesling, Herbert J. (1990), 'Economic and Political Foundations of Tax Structure: Comment', **80** *American Economic Review*.
- Krueger, Anne O. (1974), 'The Political Economy of the Rent-seeking Society', **64** *American Economic Review*, 291-303.
- Labovitz, John R. (1974), 'The Impact of the Private Foundation Provisions of the Tax Reform Act of 1969: Early Empirical Measurements', **3** *Journal of Legal Studies*, 63-105.
- Landry, Raymond A. (1991), 'La Priorité Fiscale sur les Meubles et le Projet de Code Civil du Québec (Fiscal Priority on Movables and the Quebec Civil Code Bill)', **22** *Revue générale de droit*, 649-658.
- Lehmann, Michael (1991), 'Umwelthaftungsrecht dient der Internalisierung negativer Externalitäten, Kommentar (Environmental Liability Law is to Internalize Negative Externalities. A Comment)', in Ott, Claus and Schäfer, Hans-Bernd (eds), *Ökonomische Probleme des Zivilrechts*, Berlin, Springer, 290-294.
- Lindsey, Lawrence (1990), *The Growth Experiment: How the New Tax Policy is Transforming the U.S. Economy*, New York, Basic Books, 260 p.
- Maddock, Rodney (1982), 'Comment', in Cranston, Ross and Schick, Anne (eds), *Law and Economics*, Canberra, Australian National University, 190-191.
- Marlow Michael L. and Orzechowski, William P. (1997), 'The Separation of Spending from Taxation: Implications for Collective Choices', **8** *Constitutional Political Economy*, 151-163.
- McCaffery, Edward J. (1990), 'The Holy Grail of Tax Simplification', **66** *Wisconsin Law Review*, 1267-1322.
- McChesney, Fred S. (1987), 'Rent Extraction and Rent Creation in the Economic Theory of Regulation', **16** *Journal of Legal Studies*, 101-118.
- McCubbins, Mathew D. (1990), 'Note: Budget Policy-making and the Appearance of Power', **6(S)** *Journal of Law, Economics, and Organization*, 133-153.
- McGee, Robert W. (1993), 'Principles of Taxation for Emerging Economies: Some Lessons from the U.S. Experience', **12(1)** *Dickinson Journal of International Law*, 29-93.
- McGee, Robert W. (1996a), 'Tax Advice for Latvia and Other Similarly Situated Emerging Economies', **13(2)** *International Tax and Business Lawyer*, 223-308.
- McGee, Robert W. (1996b), *Essays on Accounting, Taxation and Public Finance*, Dumont Institute for Public Policy Research. <<<http://ww.hili.com~dumontin>>>

- McGee, Robert W. (1996c), *Taxation, Ethics and Public Policy*, Dumont Institute for Public Policy Research. <http://www.hili.com~dumontin>
- McGee, Robert W. (1997), 'Some Principles of Taxation for Latin America: Lessons from the USA and European Experiences', in Gertner, David, Bocater, Paulo F. and Leal, Ricardo R.C. (eds), *Regionalism and Globalization in Latin America: A Contradiction?*, Rio de Janeiro, Business Association of Latin American Studies and Instituto de Administração e Gerência Pontifícia Universidade Católica do Rio de Janeiro, 266-280.
- Mintz, Jack M. and Whalley, John (eds) (1989), *The Economic Impacts of Tax Reform*, Toronto, Canadian Tax Foundation, 463 p.
- Musgrave, Richard A. and Musgrave, Peggy B. (1985), *Public Finance in Theory and Practice*, Tokyo, McGraw-Hill, 824 p.
- Naert, Frank (1984), 'De Politieke Economie van Pressiegroepen (The Political Economy of Pressure Groups)', **69** *Economisch-Statistische Berichten*, 56-61.
- Naert, Frank (1987), 'Overheidsuitgaven en Pressiegroepen in België', **32** *Tijdschrift voor Economie en Management*, 165-187.
- Page, William H. (1987), 'Interest Groups, Antitrust, and State Regulation: Parker v. Brown in the Economic Theory of Legislation', **37** *Duke Law Journal*, 618-668.
- Pauly, Mark V. (1986), 'Taxation, Health Insurance, and Market Failure in the Medical Economy', **24** *Journal of Economic Literature*, 629-675.
- Peacock, Alan T. and Forte, Francesco (eds) (1981), *The Political Economy of Taxation*, Oxford, Blackwell, 211 p.
- Pechman, Joseph A. (1987), *Federal Tax Policy* (5th edn), Washington, Brookings Institution, 430 p.
- Pechman, Joseph A. (1989), *Tax Reform, the Rich and the Poor*, Washington, Brookings Institution, 211 p.
- Pechman, Joseph A. (1990), 'The Future of Income Tax', **80** *American Economic Review*, 1-20.
- Peltzman, Sam (1980), 'The Growth of Government', **23** *Journal of Law and Economics*.
- Peltzman, Sam (1984), 'Constituent Interest and Congressional Voting', **27** *Journal of Law and Economics*, 181-210.
- Peterson, Pamela P. (1985), 'Lingering Questions About Tax Reform: Comment on Browning and Browning', **5** *Cato Journal*, 651-656.
- Priest, W. Curtiss (1988), *Risks, Concerns, and Social Regulation: Forces that Led to Laws on Health, Safety, and the Environment*, Boulder, CO, Westview Press, 204 p.
- Pritchard, A.C. (1991), 'Note: Government Promises and Due Process: An Economic Analysis of the "New Property"', **77** *Virginia Law Review*, 1053-1090.
- Provopoulos, George and Zambaras, Athanassios (1991), 'Testing for Causality Between Government Spending and Taxation', **68** *Public Choice*, 277-282.
- Puy Fraga, Pedro, Suárez, A. Iglésias and Ron Romero, Ron J. (1985), 'Una Nota Sobre los Problemas que Plantea la Imposición Autonómica y la Municipal (A Note on Autonomic and Local Taxes)', in X (ed), *Actas de la X Reunión de Estudios Regionales, T. II, Asociación Española de Ciencia Regional - Junta de Castilla León*, 901-909.

- Ramseyer, J. Mark and Nakazato, Minoru (1989), 'Tax Transitions and the Protection Racket: A Reply To Professors Graetz and Kaplow', *75 Virginia Law Review*, 1155 ff.
- Reinganum, Jennifer F. and Wilde, Louis L. (1991), 'Equilibrium Enforcement and Compliance in the Presence of Tax Practitioners', *7 Journal of Law, Economics, and Organization*, 163-181.
- Rice, Edward M. and Ulen, Thomas S. (1981), 'Rent Seeking and Welfare Loss', *3 Research in Law and Economics*, 53-65.
- Rodios, Nikos D. (1986), 'E Kampyle tou Laffer e Peri tes Phthinousas Apodoseos tes Phorologias (The Laffer Curve or On the Diminishing Return of Taxation)', *53 Ephemeris ton Hellenon Nomikon*, 216-218.
- Rogers, Carol Ann (1991), 'A Simple Model of Endogenous Tax Reform', *46 Journal of Public Economics*, 91-111.
- Rogerson, William P. (1990), 'Comment (on "Political Institutions and Fiscal Policy: Evidence from the U.S. Historical Record")', *6(S) Journal of Law, Economics, and Organization*, 155-166.
- Rose-Ackerman, Susan (1990), 'Comment (on Ferejohn and Shipan's "Congressional Influence (on Bureaucracy)")', *6(S) Journal of Law, Economics, and Organization*, 21-27.
- Ross, Thomas W. (1986), 'Store Wars: The Chain Tax Movement', *29 Journal of Law and Economics*, 125-137.
- Rowley, Charles K., Tollison, Robert D. and Tullock, Gordon (eds) (1988), *The Political Economy of Rent-Seeking*, Boston, Kluwer Academic Publishers.
- Ru, H.J. De (1988), *Prijst de Wet Zich uit de Markt? (Does the Law Price Itself Out of the Market?)*, Zwolle, Tjeenk Willink.
- Ruiz-Huerta Carbonell, Jesús (1992), 'Vigencia y Operatividad del Principio de la no Confiscatoriedad de los Tributos en el Ordenamiento Español (The Principle of Non Confiscation of Taxes: Enforcement in Spain)', *64 Revista Crónica Tributaria*.
- Ruiz-Huerta Carbonell, Jesús and Giménez, Antonio (eds) (1993), *Estructura Institucional y Gestión del Gasto Público en algunos Países de la OCDE (Institutional Structure and Management of Public Expenditure in Some Countries)*, Estudios de Hacienda Pública, Instituto de Estudios Fiscales.
- Russo, Enzo (1992), 'L'Impatto Amministrativo della Riforma del Contenzioso: Spunti di Analisi Economica del Diritto (The Administrative Impact of the Reform of the Contentious Procedure: Hints of Economic Analysis of Law)', *Il Fisco*, 10471-10479.
- Salinas, Javier (1990), *Economía Política del Federalismo Fiscal España (The Political Economy of Spanish Fiscal Federalism)*, Madrid, Instituto de Estudios Fiscales.
- Schmalbeck, Richard L. and Myers, Gary (1986), 'A Policy Analysis of Fee-Shifting Rules under the Internal Revenue Code', *66 Duke Law Journal*, 970-1002.
- Seidl, Christian (1980), 'Historischer Abriss österreichischer Steuerstrukturen und Steuerreformen (A History of Austrian Tax Structures and Tax Reforms)', in Helige, O. (ed), *Dokumentation zur Steuerreformkommission, Wirtschaftsverlag Dr. Anton Orac*, Wien, 219-231.
- Shachar, Avishai (1985), 'The Importance of Considering Liabilities in Tax Transitions', *98 Harvard Law Review*, 1842-1868.

- Shaviro, Daniel N. (1988), 'The New Alternative Minimum Tax: Perception, Reality, and Strategy', **66** *Taxes*, 91-113.
- Shaviro, Daniel N. (1989a), 'Risk and Accrual: The Tax Treatment of Nonrecourse Debt', **44** *Tax Law Review*, 401-457.
- Shaviro, Daniel N. (1989b), 'Selective Limitations on Tax Benefits', **56** *University of Chicago Law Review*, 1189-1260.
- Shaviro, Daniel N. (1990), 'Beyond Public Choice and Public Interest: A Study of the Legislative Process As Illustrated by Tax Legislation in the 1980s', **139** *University of Pennsylvania Law Review*, 1-123.
- Shaviro, Daniel N. (1992a), 'An Economic and Political Look at Federalism in Taxation', **90** *Michigan Law Review*, 895-991.
- Shaviro, Daniel N. (1992b), 'An Efficiency Analysis of Realization and Recognition Rules Under the Federal Income Tax', **48** *Tax Law Review*, 1-68.
- Shaviro, Daniel N. (1993a), *Federalism in Taxation: The Case for Greater Uniformity*, Washington, AEI Press.
- Shaviro, Daniel N. (1993b), 'Commentary: Uneasiness and Capital Gains', **48** *Tax Law Review*, 393-417.
- Shaviro, Daniel N. (1995), 'Risk-Based Rules and the Taxation of Capital Income', **50** *Tax Law Review*, 643-724.
- Shaviro, Daniel N. (1997), 'The Minimum Wage, the Earned Income Tax Credit, and Optimal Subsidy Policy', **64** *University of Chicago Law Review*.
- Shughart, William F., II (1987), 'Durable Tax Reform', **7** *Cato Journal*, 273-281.
- Shughart, William F., II and Tollison, Robert D. (1986), 'On the Growth of Government and the Political Economy of Legislation', **9** *Research in Law and Economics*, 111-127.
- Smith, Tom and Whaley, Robert E. (1994), 'Assessing the Costs of Regulation: The Case of Dual Trading', **37** *Journal of Law and Economics*, 215-246.
- Spinnewyn, F. (1987), 'Inkomensvorming en Deregulering van de Arbeidsmarkt: 4. Sociale Zekerheid (Income Formation and Deregulation of the Labour Market: Social Security)', in X (ed.), *18de Vlaams Wetenschappelijk Economisch Congres, Brussel 8 en 9 mei 1987, Sociaal-economische Deregulering*, Brussel, V.E.H.U.B., 305-320.
- Stake, Jeffrey E. (1995), 'Loss Aversion and Involuntary Transfers of Title', in Malloy, Robin P. and Braun, Christopher K. (eds), *Law and Economics: New and Critical Perspectives*, New York, Peter Lang, 331-360.
- Stein, Herbert (1966), 'Pre-Revolutionary Fiscal Policy: The Regime of Herbert Hoover', **9** *Journal of Law and Economics*, 189-223.
- Steuerle, C. Eugene (1986), *Who Should Pay for Collecting Taxes?*, Washington, American Enterprise Institute for Public Policy Research, 75 p.
- Stout, Lynn A. (1981), 'Note: The Case for Mandatory Separate Filing by Married Persons', **91** *Yale Law Journal*, 363-382.
- Stout, Lynn A. (1995), 'Are Stock Markets Costly Casinos? Disagreement, Market Failure, and Securities Regulation', **81** *Virginia Law Review*, 611 ff.
- Tiebout, Charles M. (1956), 'A Pure Theory of Local Government Expenditures', **64** *Journal of Political Economy*, 416-424. Reprinted in Cowen, T. (ed.) (1992), *Public Goods and Market Failures*, Chapter 9, London: Transaction Publishers.
- Tillman, Georg (1989), *Equity, Incentives, and Taxation*, Berlin, Springer, 132 p.
- Tollison, Robert D. (1982), 'Rent-Seeking: a Survey', **35** *Kyklos*, 575-602.

- Trebilcock, Michael J. and Engelhart, Kenneth (1981), 'A Tax Credit for Public Interest Groups', **3** *Canadian Taxation: A Journal of Tax Policy*, 29-33.
- Tullock, Gordon (1988), 'The Costs of Rent-Seeking: A Metaphysical Problem', **57** *Public Choice*, 15-24.
- Tullock, Gordon (1989), *The Economics of Special Privilege and Rent Seeking*, Boston, Kluwer Academic Publishers, 104 p.
- Turnbull, Shann (1982), 'Resource Tax Alternative', **1(2)** *Economic Papers, The Economic Society of Australia, Sydney*, 85-88.
- Van den Hauwe, Ludwig (1995), 'Review of: Flair and de Boussieu, Fiscal Policy, Taxation and the Financial System in an Increasingly Integrated Europe', **85** *Public Choice*, 400-405.
- Vanberg, Viktor J. and Buchanan, James M. (1986), 'Organization Theory and Fiscal Economics: Society, State and Public Debt', **2** *Journal of Law, Economics, and Organization*, 215-227.
- Vedder, Richard (1985), 'Federal Tax Reform: Lessons from the States', **5** *Cato Journal*, 571-590.
- Vickrey, William (1947), *Agenda for Progressive Taxation*, New York, Ronald Press, 496 p.
- Walz, W. Rainer (1988), 'Rechtssicherheit und Risikozuweisung bei Steuerrechtsänderungen - Verbotene Rückwirkung, gebotene Übergangsregelung, richterliche Vertragsanpassung (Legal Certainty and Risk Allocation for Changes in Tax Law - Illegal Retroaction, Transitional Rules)', *Recht und Risiko*, 252-286.
- Waters, Melissa and Moore, William J. (1990), 'The Theory of Economic Regulation and Public Choice and the Determinants of Public Sector Bargaining Legislation', **66** *Public Choice*, 161-175.
- Webb, V.C. (1990), 'The Taxation Rulings System - A Helpful Child or a Potential Bully?', **7(2)** *Australian Tax Forum*, 217-252.
- Wenders, John T. (1987), 'On Perfect Rent Dissipation', **77** *American Economic Review*, 456-459.
- White, P.D. (1990), 'Realization, Recognition, Reconciliation, Rationality and the Structure of the Federal Income Tax System', **88** *Michigan Law Review*, 2034-2096.
- Wibaut, Serge (1989), *Tax Reform in Disequilibrium Economies*, Cambridge, Cambridge University Press, 113 p.
- Wildasin, David E. (1990), 'R.M. Haig: Pioneer Advocate of Expenditure Taxation?', **28** *Journal of Economic Literature*, 649-654.
- Wilson, John Douglas (1991), 'Optimal Public Good Provision With Limited Lump-Sum Taxation', **81** *American Economic Review*, 153-166.
- Wood, John C. (1980), 'Alfred Marshall and the Tariff-Reform Campaign of 1903', **23** *Journal of Law and Economics*, 481-495.
- Yandle, Bruce (1989), *The Political Limits of Environmental Regulation: Tracking the Unicorn*, Westport, Greenwood, 180 p.
- Yorio, Edward (1985), 'The President's Tax Proposals: A Major Step in the Right Direction', **53** *Fordham Law Review*, 1255 ff.
- Zelenak, Lawrence (1989), 'When Good Preferences Go Bad: A Critical Analysis of the Anti-Tax Shelter Provisions of the Tax Reform Act of 1986', **67** *Texas Law Review*, 499 ff.

- Zelinsky, Edward A. (1986), 'Efficiency and Income Taxes: The Rehabilitation of Tax Incentives', **64** *Texas Law Review*, 973-1037.
- Zwemmer, J.W. (1995), 'Belastingrecht op het Grensvlak van Economie en Recht (Tax Law on the Borderline of Economics and Law)', in X (ed), *Ondernemen tussen Macht en Ordening: Opstellen op het Grensvlak van Economie en Recht*, Amsterdam, Thesis Publishers, 37-45.