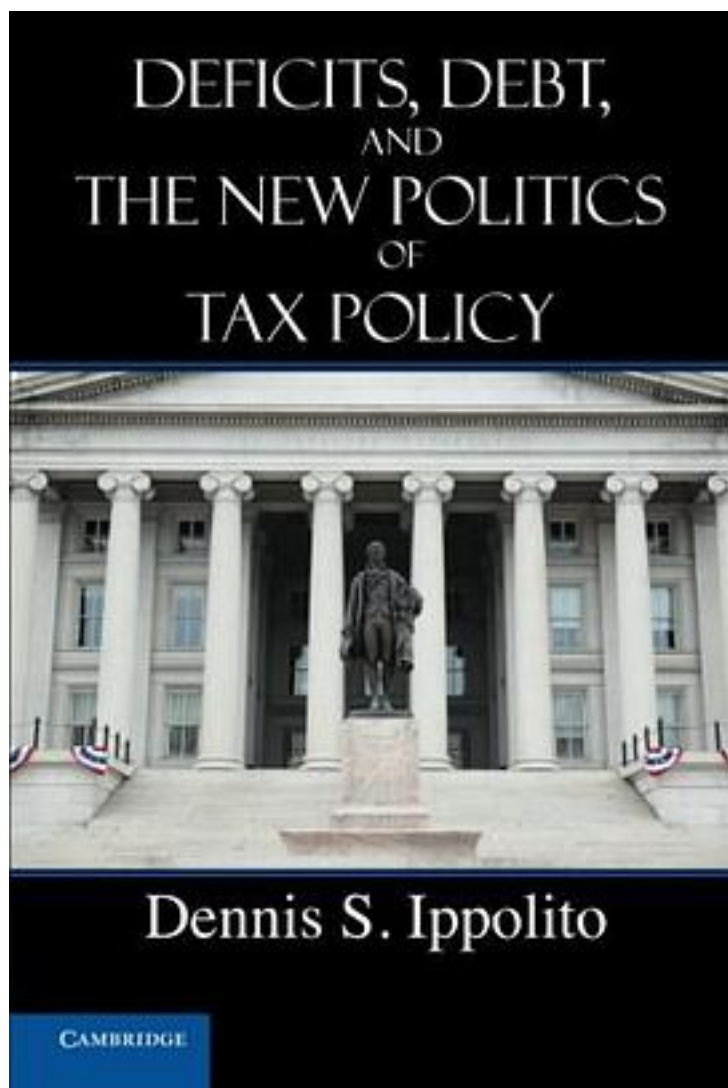


# Deficits, Debt, and the New Politics of Tax Policy



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The Constitution grants Congress the power 'to lay and collect taxes, duties, imposts and excises'. From the First Congress until today, conflicts over the size, role and taxing power of government have been at the heart of national politics. This book provides a comprehensive historical account of US tax policy that emphasizes the relationship between taxes and other budget components. It explains how wars, changing conceptions of the domestic role of government, and beliefs about deficits and debt have shaped the modern tax system. The contemporary focus of this book is the partisan battle over budget policy that began in the 1960s and triggered the disconnect between taxes and spending that has plagued the budget ever since. With the US government now facing its most serious deficit and debt challenge in the modern era, partisan debate over taxation is almost completely divorced from fiscal realities.

作者介绍:

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## 标签

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