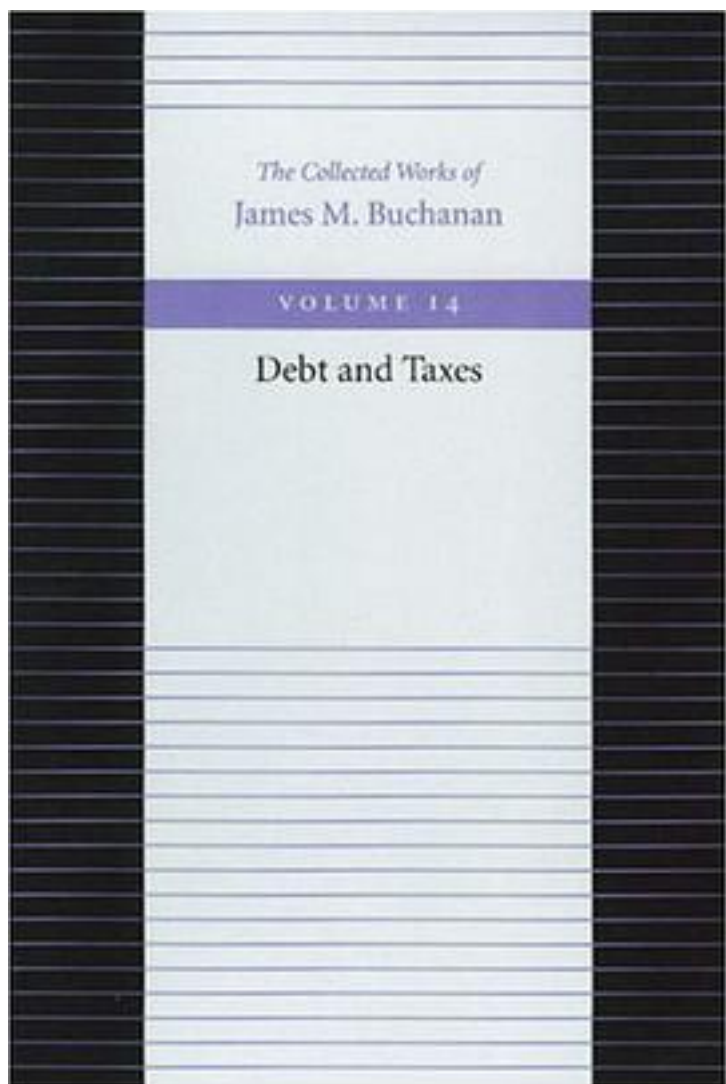


DEBT AND TAXES (Collected Works of James M Buchanan)



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出版者:Liberty Fund Inc.

出版时间:2009-11-30

装帧:Hardcover

isbn:9780865972391

While this volume presents the important writings of James M. Buchanan on taxation and debt, Geoffrey Brennan makes it clear in the foreword that the thrust of Buchanan's work in this area has been to integrate theories of taxation and debt with public-expenditure theory. Therefore, the editors strongly urge that the present volume on taxation and debt be read in tandem with the subsequent Volume 15, 'Externalities and Public Expenditure Theory'. Included in this present volume are thirty-five important writings by Buchanan on taxation and debt. These are grouped into the following major subject categories: taxation, politics, and public choice; earmarking and incidence in democratic process; analytical and ethical foundations of tax limits; the fiscal constitution; confessions of a burden monger; Ricardian equivalence; the constitution of a debt-free polity. As Geoffrey Brennan points out in the foreword to this volume, "Although James Buchanan's interests are wide-ranging, the core of his professional reputation as an economist and the origin of much of his broader thinking lie in public economics -- in engagement with the questions of what governments do and how governments should properly finance what they do." This volume together with its partner subsequent volume present clear and accessible insights into the rich economic work for which Buchanan is best known.

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