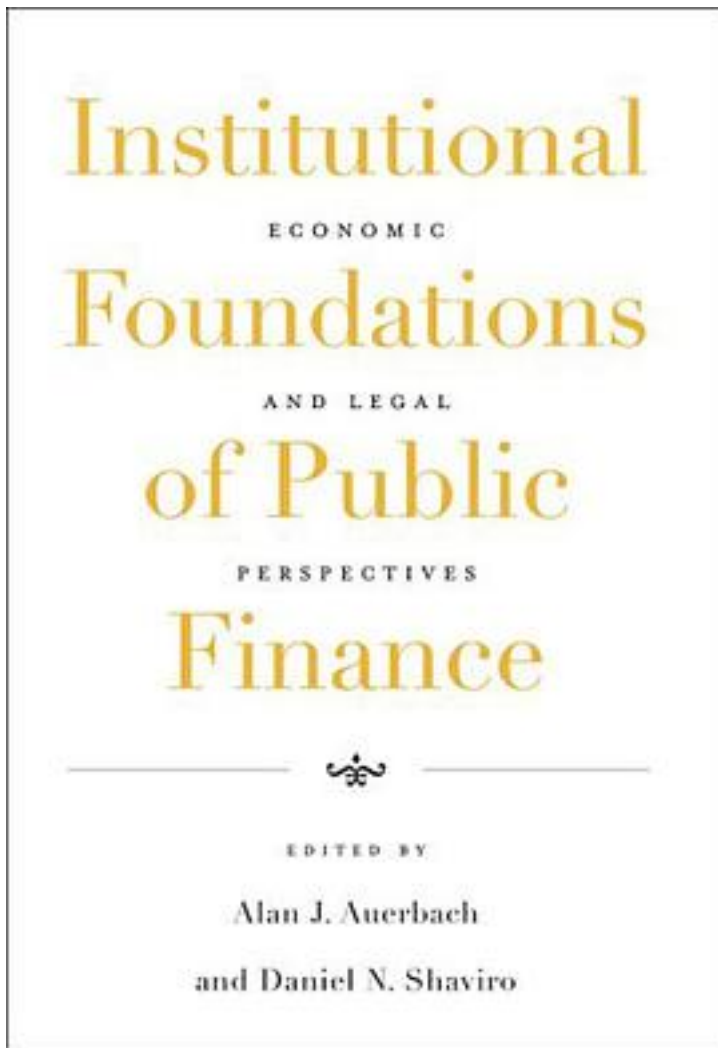


Institutional Foundations of Public Finance



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"Institutional Foundations of Public Finance" integrates economic and legal perspectives on taxation and fiscal policy, offering a provocative assessment of the most important issues in public finance today. Part I, an in-depth look at the tax reform debate, examines the differences between an income and a consumption tax and poses significant questions about the systematic transition from one to the other, as well as about its implementation. Part II takes a focused look at a broad range of fiscal topics, including fiscal federalism, corporate finance, and fiscal language. As a whole, the volume reflects a keen interest in analyzing real-world problems, including fiscal regimes and institutions, that have major policy implications.

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