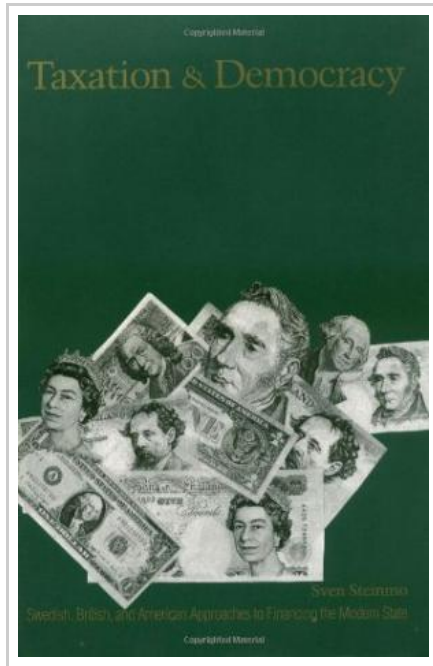




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Taxation and Democracy: Swedish, British and American Approaches to Financing the Modern State

By Sven Steinmo

Yale University Press. Paperback. Book Condition: New. Paperback. 302 pages. Dimensions: 9.2in. x 6.1in. x 0.8in. Taxation and Democracy is the first book to examine the structure, politics, and historic development of taxation policies in several countries. Comparing three quite different political democracies-Sweden, Britain, and the United States-the book provides a powerful account of the ways these democracies have managed to finance their welfare programs despite widespread public resistance to taxes. Sven Steinmo argues that the different political structures of these countries produce varying tax systems and, by extension, differing social policy regimes. According to Steinmo, all democracies face a basic dilemma-how government can be both autonomous and responsive to public wishes. This dilemma is a crucial factor in explaining their different tax systems. In the United States, for example, the system of multiple checks and balances and fragmented political authority has led to a tax system that is complex, inefficient, and has a low revenue yield. Sweden's corporatist model of government is less responsive to the will of the masses, and so the country has a surprisingly regressive tax system that is stable, efficient, and has a high revenue yield: its working class basically agrees to accept a heavy tax...



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