

# SHIFTING --- THE --- BURDEN

THE STRUGGLE OVER  
GROWTH AND  
CORPORATE TAXATION

CATHIE J. MARTIN

# Shifting The Burden The Struggle Over Growth And Corporate Taxation

**C. Wright Mills**



## **Shifting The Burden The Struggle Over Growth And Corporate Taxation:**

*Shifting the Burden* Cathie J. Martin, 1991-07-09 Since World War II the corporate tax burden has overall decreased enormously as a percentage of the government's total revenue. Until now, however, no explanation of this phenomenon has accounted for the periodic reforms such as the dramatic 1986 Tax Reform Act which significantly increased some corporate taxes. Remarkably accessible and rich in historical evidence, *Shifting the Burden* is the most compelling explanation to date of how our nation's tax policy is formulated. Cathie J. Martin shows how presidents' cultivation of allies within the business community and struggles within that community itself combine to shape tax policy. *Trading Blows* James

Shoch, 2003-01-14 For the past two decades, trade policy has been high on the American political agenda thanks to the growing integration of the United States into the global economy and the wealth of debate this development has sparked. Although scholars have explored many aspects of U.S. trade policy, there has been little study of the role played by party politics. With *Trading Blows*, James Shoch fills that gap. Shoch offers detailed case studies of almost all of the major trade issues of the Reagan, Bush, and Clinton eras, including administrative and legislative efforts to curb auto, steel, and other imports and to open up markets in Japan and elsewhere, as well as free trade initiatives such as the North American Free Trade Agreement (NAFTA), the General Agreement on Tariffs and Trade (GATT) treaty that concluded the Uruguay Round of international trade talks, the extension of presidential fast-track trade negotiating authority, and the approval of permanent normal trade relations with China. In so doing, he explains the complex patterns of party competition over U.S. trade policy since 1980 and demonstrates the significant impact that party politics has had on the nation's recent trade policy decisions.

**Recapturing the Oval Office** Brian Balogh, Bruce J. Schulman, 2015-11-06 Several generations of historians figuratively abandoned the Oval Office as the bastion of out-of-fashion stories of great men. And now, decades later, the historical analysis of the American presidency remains on the outskirts of historical scholarship, even as policy and political history have rebounded within the academy. In *Recapturing the Oval Office*, leading historians and social scientists forge an agenda for returning the study of the presidency to the mainstream practice of history, and they chart how the study of the presidency can be integrated into historical narratives that combine rich analyses of political, social, and cultural history. The authors demonstrate how bringing the presidency back in can deepen understanding of crucial questions regarding race relations, religion, and political economy. The contributors illuminate the conditions that have both empowered and limited past presidents and thus show how social, cultural, and political contexts matter. By making the history of the presidency a serious part of the scholarly agenda in the future, historians have the opportunity to influence debates about the proper role of the president today. **Creating the Market University** Elizabeth Popp Berman, 2011-12-19 When science adopts the logic of the market, American universities today serve as economic engines performing the scientific research that will create new industries, drive economic growth, and keep the United States globally competitive. But only a few decades ago, these same

universities self consciously held themselves apart from the world of commerce Creating the Market University is the first book to systematically examine why academic science made such a dramatic move toward the market Drawing on extensive historical research Elizabeth Popp Berman shows how the government influenced by the argument that innovation drives the economy brought about this transformation Americans have a long tradition of making heroes out of their inventors But before the 1960s and 70s neither policymakers nor economists paid much attention to the critical economic role played by innovation However during the late 1970s a confluence of events industry concern with the perceived deterioration of innovation in the United States a growing body of economic research on innovation s importance and the stagnation of the larger economy led to a broad political interest in fostering invention The policy decisions shaped by this change were diverse influencing arenas from patents and taxes to pensions and science policy and encouraged practices that would focus specifically on the economic value of academic science By the early 1980s universities were nurturing the rapid growth of areas such as biotech entrepreneurship patenting and university industry research centers Contributing to debates about the relationship between universities government and industry Creating the Market University sheds light on how knowledge and politics intersect to structure the economy The Democratic Experiment Meg Jacobs, William J. Novak, Julian E.

Zelizer, 2009-01-10 In a series of fascinating essays that explore topics in American politics from the nation s founding to the present day The Democratic Experiment opens up exciting new avenues for historical research while offering bold claims about the tensions that have animated American public life Revealing the fierce struggles that have taken place over the role of the federal government and the character of representative democracy the authors trace the contested and dynamic evolution of the national polity The contributors who represent the leading new voices in the revitalized field of American political history offer original interpretations of the nation s political past by blending methodological insights from the new institutionalism in the social sciences and studies of political culture They tackle topics as wide ranging as the role of personal character of political elites in the Early Republic to the importance of courts in building a modern regulatory state to the centrality of local political institutions in the late twentieth century Placing these essays side by side encourages the asking of new questions about the forces that have shaped American politics over time An unparalleled example of the new political history in action this book will be vastly influential in the field In addition to the editors the contributors are Brian Balogh Sven Beckert Rebecca Edwards Joanne B Freeman Richard R John Ira Katznelson James T Kloppenberg Matthew D Lassiter Thomas J Sugrue Michael Vorenberg and Michael Willrich **A Companion to Ronald Reagan** Andrew L.

Johns, 2015-02-10 A Companion to Ronald Reagan evaluates in unprecedented detail the events policies politics and people of Reagan s administration It assesses the scope and influence of his various careers within the context of the times providing wide ranging coverage of his administration and his legacy Assesses Reagan and his impact on the development of the United States based on new documentary evidence and engagement with the most recent secondary literature Offers a mix of

historiographic chapters devoted to foreign and domestic policy with topics integrated thematically and chronologically Includes a section on key figures associated politically and personally with Reagan      **Grand Expectations** James T. Patterson,1996 Interweaving key cultural economic social and political events a history of the United States in the post World War II era ranges from 1945 through a turbulent period of economic growth and social upheaval to Watergate and Nixon s 1974 resignation      *The Hidden Welfare State* Christopher Howard,1999-02-22 Despite costing hundreds of billions of dollars and subsidizing everything from homeownership and child care to health insurance tax expenditures commonly known as tax loopholes have received little attention from those who study American government This oversight has contributed to an incomplete and misleading portrait of U S social policy Here Christopher Howard analyzes the hidden welfare state created by such programs as tax deductions for home mortgage interest and employer provided retirement pensions the Earned Income Tax Credit and the Targeted Jobs Tax Credit Basing his work on the histories of these four tax expenditures Howard highlights the distinctive characteristics of all such policies Tax expenditures are created more routinely and quietly than traditional social programs for instance and over time generate unusual coalitions of support They expand and contract without deliberate changes to individual programs Howard helps the reader to appreciate the historic links between the hidden welfare state and U S tax policy which accentuate the importance of Congress and political parties He also focuses on the reasons why individuals businesses and public officials support tax expenditures The Hidden Welfare State will appeal to anyone interested in the origins development and structure of the American welfare state Students of public finance will gain new insights into the politics of taxation And as policymakers increasingly promote tax expenditures to address social problems the book offers some sobering lessons about how such programs work      **The Power Elite** C. Wright Mills,2000 A fascinating and controversial study of the organization of our society this well known volume depicts the style and substance of the men and women at the pinnacles of fame power and fortune in mid 1900s America Alan Wolfe s astute afterword to this new edition shows how Mills was a pioneer in helping readers think about the society they have and the society they might want      *America Transformed* Richard M. Abrams,2006-07-03 America has seen a multitude of transformations since its founding This 2006 book examines the period 1941 2001 during which time the character of American life changed rapidly culminating in the shattering of the Liberal Democratic coalition Revolutions in the areas of affluence foreign policy the military business systems racial relations gender roles sexual behavior and attitudes and disregard for privacy are discussed Rather than cite historical facts as they occurred America Transformed analyzes them and offers a fresh and often controversial perspective Abrams draws on a wealth of published sources to highlight his original arguments on McCarthyism the Cold War Eisenhower Kennedy Nixon and Johnson to name a few topics The synthesis of information and the depth of insight are simply unparalleled in any other book of American social history from 1941 2001

*Handbook on Critical Political Economy and Public Policy* Christoph Scherrer,Ana Garcia,Joscha Wullweber,2023-01-20

This comprehensive and stimulating Handbook examines the contribution of political economy to public policy. It provides an overview of several strands of critical political economy supported by case studies from OECD countries, Latin America, South Africa, and South and East Asia.

**Taxing America** Julian E. Zelizer, 2000-11-13 *Taxing America* first published in 1999 offers an interpretation of the American state between 1945 and 1975 by tracing the career of Wilbur D. Mills, chairman of the House Ways and Means Committee from 1958 to 1974. Blending methodological insights from history, political science, and sociology, Julian Zelizer provides one of the first comparative histories of income taxation, Social Security, and Medicare in this study of the crucial role Mills played in negotiating between the tax policy community and Congress. *Taxing America* lays out four innovative arguments about the expansion of the state during the postwar period: Congress played a crucial role in the institutionalization of the state after World War II; policy communities helped encourage policymaking; taxation was central to postwar liberalism and its domestic agenda; and a fragile alliance between influential fiscal conservatives and the state was instrumental in expanding support of the policies of the tax community.

**Lobbying America** Benjamin C. Waterhouse, 2015-11-24 *Lobbying America* tells the story of the political mobilization of American business in the 1970s and 1980s. Benjamin Waterhouse traces the rise and ultimate fragmentation of a broad-based effort to unify the business community and promote a fiscally conservative, antiregulatory, and market-oriented policy agenda to Congress and the country at large. Arguing that business's political involvement was historically distinctive during this period, Waterhouse illustrates the changing power and goals of America's top corporate leaders. Examining the rise of the Business Roundtable and the revitalization of older business associations such as the National Association of Manufacturers and the U.S. Chamber of Commerce, Waterhouse takes readers inside the mind set of the powerful CEOs who responded to the crises of inflation, recession, and declining industrial productivity by organizing an effective and disciplined lobbying force. By the mid-1970s, that coalition transformed the economic power of the capitalist class into a broad-reaching political movement with real policy consequences. Ironically, the cohesion that characterized organized business failed to survive the ascent of conservative politics during the 1980s, and many of the coalition's top goals on regulatory and fiscal policies remained unfulfilled. The industrial CEOs who fancied themselves the voice of business found themselves one voice among many vying for influence in an increasingly turbulent and unsettled economic landscape. Complicating assumptions that wealthy business leaders naturally get their way in Washington, *Lobbying America* shows how economic and political powers interact in the American democratic system.

**Refinancing America** Sheldon D. Pollack, 2012-02-01 A fascinating account of the long history of antitax sentiments within the Republican party, *Refinancing America* looks at how opposition to income and wealth taxation became the dominant factor influencing the party's political agenda. The countless proposals for tax cuts introduced by Republicans in Congress during the 1990s, as well as the Bush administration's \$1.6 trillion tax cut in May 2001, were not aberrations but rather the continuation of a long tradition of hostility to taxation. Nevertheless, the rhetoric and devotion to

the antitax cause in the 1990s was more pronounced than in the past and this book explains how this more extreme strain of antitax politics came to dominate the GOP

**Capitalists Against Markets** Peter Swenson, 2002 Peter Swenson's study implies that contrary to popular wisdom the welfare state builders in the USA and Sweden during the 1930s were motivated by a pragmatism founded in capitalist interests and preferences

**Employment 'miracles'** Uwe Becker, Herman M. Schwartz, 2005 Why did some economies experience a boom in the 1990s Discussing this crucial question Employment Miracles comparatively analyzes select miracle economies The contributors critically analyze how the small sizes and institutional structures of seven countries including the Netherlands Denmark and Ireland accounted for their success and their status as economic models Comparisons to the American and German markets reveal how differing policies liberal versus corporatist social democratic determine job growth and levels of income inequality and poverty The book also stresses the relevance of fortuitous circumstances such as the housing price bubble Employment Miracles is an important resource for political scientists and economists in their study of national economies

**The Politics of American Economic Policy Making** Paul Peretz, 2016-09-16 A reader on American government and the economy It contains wide ranging articles by people such as Richard Musgrave Milton Friedman James Buchanan and Alan Greenspan

**Funding the Modern American State, 1941-1995** W. Elliot Brownlee, Lee H. Hamilton, 2003-02-13 This book explores the history of US taxation and public finance since 1941

[The Oxford Handbook of Business and Government](#) David Coen, Wyn Grant, Graham Wilson, 2010-02-25 Business is one of the major power centres in modern society The state seeks to check and channel that power so as to serve broader public policy objectives However if the way in which business is governed is ineffective or over burdensome it may become more difficult to achieve desired goals such as economic growth or higher levels of employment In a period of international economic crisis the study of how business and government relate to each other in different countries is of more central importance than ever These relationships have been studied from a number of different disciplinary perspectives business studies economics economic history law and political science and all of these are represented in this handbook The first part of the book provides an introduction to the ways in which five different disciplines have approached the study of business and government The second section on the firm and the state looks at how these entities interact in different settings emphasising such phenomena as the global firm and varieties of capitalism The third section examines how business interacts with government in different parts of the world including the United States the EU China Japan and South America The fourth section reviews changing patterns of market governance through a unifying theme of the role of regulation Business government relations can play out in divergent ways in different policy and the fifth section examines the contrasts between different key arenas such as competition policy trade policy training policy and environmental policy The volume provides an authoritative overview with chapters by leading authorities on the current state of knowledge of business government relations but also points to ways in which this work might be developed in the future

g through a political theory of the firm      *Counterrevolution* Melinda Cooper, 2024-03-26 A thorough investigation of the current combination of austerity and extravagance that characterizes government spending and central bank monetary policy At the close of the 1970s government treasuries and central banks took a vow of perpetual self restraint To this day fiscal authorities fret over soaring public debt burdens while central bankers wring their hands at the slightest sign of rising wages As the brief reprieve of coronavirus spending made clear no departure from government austerity will be tolerated without a corresponding act of penance Yet we misunderstand the scope of neoliberal public finance if we assume austerity to be its sole setting Beyond the zero sum game of direct claims on state budgets lies a realm of indirect government spending that escapes the naked eye Capital gains are multiply subsidized by a tax system that reserves its greatest rewards for financial asset holders And for all its airs of haughty asceticism the Federal Reserve has become adept at facilitating the inflation of asset values while ruthlessly suppressing wages Neoliberalism is as extravagant as it is austere and this paradox needs to be grasped if we are to challenge its core modus operandi Melinda Cooper examines the major schools of thought that have shaped neoliberal common sense around public finance Focusing in particular on Virginia school public choice theory and supply side economics she shows how these currents produced distinct but ultimately complementary responses to the capitalist crisis of the 1970s With its intellectual roots in the conservative Southern Democratic tradition Virginia school public choice theory espoused an austere doctrine of budget balance The supply side movement by contrast advocated tax cuts without spending restraint and debt issuance without guilt in an apparent repudiation of austerity Yet for all their differences the two schools converged around the need to rein in the redistributive uses of public spending Together they drove a counterrevolution in public finance that deepened the divide between rich and poor and revived the fortunes of dynastic wealth Far reaching as the neoliberal counterrevolution has been Cooper still identifies a counterfactual history of unrealized possibilities in the capitalist crisis of the 1970s She concludes by inviting us to rethink the concept of revolution and raises the question Is another politics of extravagance possible



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