# MOVING TOWARD MORE EQUITABLE STATE TAX SYSTEMS





# **Reforming State Tax Systems**

J Ma

#### **Reforming State Tax Systems:**

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policy s impact on state fiscal health over the long term The Future of State Taxation David Brunori, 1998 State tax systems have generally not changed dramatically over the last 50 years yet they are facing profound challenges Increased international trade the advent of electronic commerce evolving federal state relations and interstate competition are just some of the developments that will have a powerful influence on how states collect revenue This collection of essays from leading tax scholars addresses a wide variety of issues concerning the major sources of state tax revenue and provides insight into what has worked in the past and what will or will not work in the future Tax Systems in the Reformina Socialist Economies of Europe Cheryl Williamson Gray, 1990 As socialist countries move toward market systems tax policy is an important part of the reform agenda FIRS Handbook on Reforms in the Tax System 2004-2011, 2012-12-19 This short handbook detail the tax reforms made in Nigeria 2004 2011 in six chapters Brief History of Taxation in Nigeria Current Legislative Underpinning Reforms to date Revenue accruing to Governments for Appropriation Recurring Issues and Challenges and Global Tax Issues Tax Systems and Tax Reforms in Europe Luigi Bernardi, Paola Profeta, 2004 This impressive book featuring contributions from leading scholars will be of great interest not only to academics but also to those involved in the financial sectors across the world **Cybershopping and Sales Tax** United States. Congress. Senate. **Reforming Tax Systems** Vahram Stepanyan, 2003-09-01 Starting in the early 1990s the Committee on Finance, 2001 Baltics Russia and other BRO countries of the former Soviet Union initiated tax reforms that varied widely at the later stages Recently some of the BRO countries basing decisions on the proposition that lowering of the top marginal income tax rate would significantly benefit economic development and increase tax compliance have initiated a new stage of tax reforms This paper reviews country experiences and suggests that i overall there seems to be little evidence of a substantial improvement in income tax revenues resulting simply from a reduction in the top marginal tax rates and ii in the BRO countries the elasticity of the behavior of economic agents in terms of labor supply saving and investment with respect to income tax rates is not large and a reduction of the existing income tax rates is unlikely to lead to a notable expansion of economic activity

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Intergovernmental Perspective, 1987 Each issue concentrates on a different topic

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