# SHIFTING THE BURDEN

THE STRUGGLE OVER
GROWTH AND
CORPORATE TAXATION

CATHIE J. MARTIN

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

**Sheldon D. Pollack** 

# **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 increase 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 Failure of U. S. Tax Policy Sheldon D. Pollack, 2010-11-01 The author examines federal tax policy over the past twenty years through 1994 and shows how an assortment of players politicians and lawyers have made for erratic policy and a tangled tax system and assesses the idea of a flat tax UP 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 **Governing America** Julian E. Zelizer, 2014-08-21 This book examines the study of American political and Alan Greenspan The Democratic Experiment Meg Jacobs, William J. Novak, Julian E. Zelizer, 2009-01-10 In a series of fascinating history 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 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 United States in Decline Richard Lachmann, 2014-05-23 The essays in this volume examine finance industry and strategy both internally and on a global scale Contributors clarify our understanding of the current state and future trajectory of the United States and the effect of decline on its citizens and the world Crusading for Globalization Janick Marina Schaufelbuehl, 2025-02-11 The first book to shed light on what caused corporate executives to pursue a pro globalization agenda over the last eight decades Crusading for Globalization tells the story of an extraordinarily influential group of business executives at the helms of the largest US multinational corporations and their quest to drive globalization forward over the last eight decades Janick Marina Schaufelbuehl argues that the spectacular expansion of international investment trade and production after 1945 cannot be understood without considering the role played by these corporate globalizers and the organization they created the US Council today s United States Council for International Business By shaping governmental policy through their congressional lobbying and close connections to successive presidential administrations US Council members including executives from General Electric Coca Cola and IBM among others consistently fought for ever more market deregulation culminating in the creation of the World Trade Organization in 1995 Crusading for Globalization is also a book about those who opposed the growing might of multinationals In the years immediately after World War II resistance came from business protectionists before labor and policymakers from the Global South joined the effort in the early 1970s Schaufelbuehl breaks new ground by offering a panorama of this early anti globalization movement and by showing how the leaders of multinationals organized to limit its political influence She also examines continuities between this early movement and the opposition to globalization that emerged at the beginning of the twenty first century from the left and the populist right and discusses how business responded by promoting corporate social responsibility and voluntary guidelines. The first book to shed light on what caused corporate executives to pursue a pro globalization agenda and to examine their methods for dealing with their opponents

Crusading for Globalization reveals the historical roots of today s disparities in wealth and income distribution <u>Blows</u> 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 A Companion to Ronald Reagan Andrew L. Johns, 2015-02-10 A COMPANION TO RONALD REAGAN president today Ronald Reagan's life 1911 2004 spanned some of the most important domestic and international events of the last century Moreover his administration 1981 1989 represents a pivotal point in American history when the pattern of US domestic and foreign policy was fundamentally and permanently changed As perhaps the key political figure in the last quarter of the twentieth century Reagan's legacy continues to exercise significant influence on contemporary politics Providing a systematic and definitive examination of Reagan's life and legacy in its entirety A Companion to Ronald Reagan evaluates the events policies politics and people of his administration and assesses the scope and influence of his various careers sportscaster actor political activist governor and political icon within the context of the times Finally it grapples with Reagan s evolving historical and popular legacy in the twenty first century Providing the most comprehensive coverage of Ronald

Reagan his administration and his legacy currently available this unique companion is the definitive resource for undergraduate and graduate students as well as scholars 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 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

Employment 'Miracles' Uwe Becker, Herman Schwartz, 2025-10-01 Why did some economies experience a boom in the 1990s Employment Miracles comparatively analyses select miracle economies The contributors to the volume critically analyze how the small size and institutional structure of seven countries like the Netherlands Denmark and Ireland accounted for their success and status as economic models Comparisons with 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 explanatory relevance of lucky circumstances such as the housing price bubble Employment Miracles is an important resource for political scientists and economists in their study of employment development A critical scrutiny of the miracle economies of the 1990s analysing the role of the relatively small size of the national economies in question and of accidental external circumstances which contributed to favourable developments

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 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

**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 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 **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

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