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State tax systems are in trouble. Revenue collecting methods developed more than a half century ago are straining to deal with 21st century economies. Globalization and e-commerce are changing the way people work and purchase goods; devolution has steadily shifted responsibility from the federal government to the states; tax incentives have become the weapon of choice in the battle to attract business investment. All of this, in an environment where anti-tax messages have become a staple of political campaigns, have made creating tax policy more challenging than ever before. In the updated fourth edition of State Tax Policy, David Brunori analyzes these and other critical challenges facing state governments. He identifies the important issues, and examines possible solutions in formulating and implementing state tax policy. State Tax Policy is the only book that provides students and professionals with a concise, approachable, and up-to-date introduction to the intricacies of state tax policy.

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