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government efficiency and provide a counterweight to lobbying for increased spending but it can also result in inefficiently low tax rates and revenue shortfalls as jurisdictions vie for tax bases This volume examines the economic drivers and consequences of tax competition and presents empirical evidence on its effects Divided into three parts the book first reviews existing research on the determinants and consequences of tax competition and related policy initiatives such as development incentives The second section focuses on specific policies such as the Kansas Missouri noncompete pact and international measures like the OECD s Base Erosion and Profit Shifting initiative that are designed to limit tax competition It also considers the economic responses to these policies the distributional impact of competition reducing policies and potential strategic reactions of other governments The final section presents case studies of the effects of various policies including inter municipal cooperation in France and corporate tax equalization in Switzerland Altogether this volume provides new insights into the nature of inter jurisdictional tax competition and the range of potential responses available to jurisdictions at various levels in federal systems

Governing States and Localities Kevin B. Smith, Alan

Greenblatt, 2021-10-08 Winner of the 2022 Textbook Academic Authors Association s The McGuffey Longevity Award From the implications of Donald Trump s presidency on intergovernmental relations to the COVID 19 pandemic s impact on state federal relations the Eighth Edition of Governing States and Localities introduces students to the most recent challenges developments and political changes impacting state and local politics Employing a comparative approach bestselling authors Kevin B Smith and Alan Greenblatt illustrate the similarities and differences in the way state and local governments operate to show students the real world application of policy and politics Following a crisp journalistic style with magazine quality graphics and top ten takeaways per chapter that keep students engaged this edition provides a comprehensive introduction to state and local governments that is easily accessible to undergraduates in a variety of majors Digital Option Courseware SAGE Vantage is an intuitive digital platform that delivers this text s content and course materials in a learning experience that offers auto graded assignments and interactive multimedia tools all carefully designed to ignite student engagement and drive critical thinking Built with you and your students in mind it offers simple course set up and enables students to better prepare for class Assignable Video with Assessment Assignable video available with SAGE Vantage is tied to learning objectives and curated exclusively for this text to bring concepts to life LMS Cartridge Import this title s instructor resources into your school s learning management system LMS and save time Don t use an LMS You can still access all of the same online resources for this title via the password protected Instructor Resource Site

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