

## Selected Tax Policy Bibliography

Prepared by

Stephen R. Richardson

Executive Fellow  
School of Public Policy  
University of Calgary  
Fall, 2013

Auerbach, Alan, Jagadeesh Gokhale and Laurence Kotlikoff "Generational Accounting: A Meaningful Way to Evaluate Fiscal Policy" (1999) 8:1 *Journal of Economic Perspectives* 73-94

Bird, Richard M. and Thomas Tsiopoulos, "User Charges for Public Services: Potentials and Problems" (1997) 45:1 *Canadian Tax Journal* 25-86

Boadway, Robin, Neil Bruce, and Jack M. Mintz, "Taxation, Inflation, and the Effective Marginal Tax Rate on Capital in Canada" (1984) 17:1 *Canadian Journal of Economics* 62-79

Boadway, Robin and Neil Bruce, "Problems with Integrating Corporate and Personal Income Taxes in an Open Economy" (1992) 48:1 *Journal of Public Economics* 39-66

Bradford, David F., *Untangling the Income Tax* (Cambridge, Massachusetts: Harvard university Press, 1986)

Canada, *Report of the Royal Commission on Taxation* (Ottawa: Queen's Printer, 1966)

Canada, *Report of the Technical Committee on Business Taxation* (Ottawa: Department of Finance, 1998)

Canada, Advisory Panel on Canada's System of International Taxation (Ottawa: Department of Finance, 2008)

Canada, *Tax Expenditures and Evaluations 2012* (Ottawa: Department of Finance, 2013)

Chen, Duanjie and Jack Mintz, "2012 Annual Global Tax Competitiveness Ranking: A Canadian Good News Story", SPP Research Papers, Vol 5, Issue 28, School of Public Policy, University of Calgary, Sept 2012  
<http://www.policyschool.ucalgary.ca/sites/default/files/research/tax-competitiveness-2012.pdf>

Diamond, Peter A. and James A. Mirrlees, "Optimal Taxation and Public Production I: Production Efficiency" (1971) 61:1 *American Economic Review* 8-27

Harberger, Arnold C. "The ABC's of Corporation Tax Incidence: Insights into the Open Economy Case" in *Tax Policy and Economic Growth* (Washington D.C.: American Council for Capital Formation, 1995)

Institute for Fiscal Studies, *The Structure and Reform of Direct Taxation: Report of the Committee Chaired by Professor J.E. Meade* (London: Allen & Unwin, 1978)

Institute for Fiscal Studies, *Tax by Design: The Mirrlees Review* (Oxford: Oxford University Press, 2011)

Kerr, Heather, Ken McKenzie and Jack Mintz, ed., *Tax Policy in Canada* (Toronto: Canadian Tax Foundation, 2012)

Kitchen, Harry M., *Municipal Revenue and Expenditure Issues in Canada*, Canadian Tax Paper 107 (Toronto: Canadian Tax Foundation, 2002)

Kesselman, Jonathan R. and Ron Cheung, "Tax Incidence, Progressivity and Inequality in Canada" (2004) 52:3 *Canadian Tax Journal* 709-789

Mankiw, Gregory, Matthew Weinzierl and Danny Yagan "Optimal Taxation in Theory and Practice" (2009) NBER Working Paper No. 15071, National Bureau of Economic Research, Inc., Cambridge Massachusetts

Mintz, Jack, "The Corporation Tax: A Survey" (1996) 16:4 *Fiscal Studies* 23-6

Mintz, Jack and Duanjie Chen, "Capturing Rents from Resources through Royalties and Taxes" SPP Research Papers, Vol 5, Issue 30, School of Public Policy, University of Calgary, Oct 2012

<http://www.policyschool.ucalgary.ca/sites/default/files/research/mintz-cheneconomic-rents-final.pdf>

Ramsey, Frank, "A Contribution to the Theory of Taxation" (1927) 37 *Economic Journal* 47-61

Richardson, Stephen R., "Some Observations on the Concept and Measurement of Income Inequality" SPP Communiqué, Vol 4, Issue 1, School of Public Policy, University of Calgary, February 2012

<http://www.policyschool.ucalgary.ca/sites/default/files/research/richardson-comm2.pdf>

Richardson, Stephen R. and Michael Smart, "Tax Loss Utilization and Corporate Groups: A Policy Conundrum" SPP Research Papers, Vol 6 Issue 3, January 2013

<http://policyschool.ucalgary.ca/?q=content/tax-loss-utilization-and-corporate-groups-policy-conundrum>

Saez, Emmanuel, "Using Elasticities to Derive Optimal Income Tax Rates" (2001) 68:1 *Review of Economic Studies* 205-29

Simons, Henry C., *Personal Income Taxation: The Definition of Income as a Problem of Fiscal Policy* (Chicago: University of Chicago Press, 1938)

Slemrod, Joel, "Optimal Taxation and Optimal Tax Systems" (1991) NBER Working Paper No. 3038 (also Reprint No. r1509)

Smart, Michael and Richard M. Bird, "The Economic Incidence of Replacing a Retail Sales Tax with a Value-Added Tax: Evidence from Canadian Experience" (2009) 35:1 *Canadian Public Policy* 85-97

Sorensen, Peter Birch, "The Nordic Dual Income Tax: Principles, Practices, and Relevance for Canada" (2007) 55:3 *Canadian Tax Journal*, 557-602.

Surrey, Stanley S., *Pathways to Tax Reform: The Concept of Tax Expenditures* (Cambridge Mass.: Harvard University Press, 1973)

Treff, Karen and Deborah Ort, *Finances of the Nation 2012* (Toronto: Canadian Tax Foundation, 2013)

U.S. Department of the Treasury, *Blueprints for Basic Tax Reform* (Washington: U.S. Government Printing Office, 1977)

Vaillancourt, Francois and Jason Clemens, "Compliance and Administration Cost of Taxation in Canada" in Jason Clemens, ed., *The Impact and Cost of Taxation in Canada: The Case for Flat Tax Reform* (Vancouver: Fraser Institute, 2008)

Zodrow, George, "Reflections on the New View and the Benefit View of the Property Tax" in Wallace E. Oates, ed., *Property Taxation and Local Government Finance* (Cambridge Massachusetts: Lincoln Institute of Land Policy, 2001) 79-111