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Progressive Taxation in Theory and Practice

By Edwin Robert Anderson Seligman

Theclassics.us, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.This historic book may have numerous typos and missing text. Purchasers can usually download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1909 edition. Excerpt: .inegalement aux contribuables. Batbie, Nouveau Cours d Economie Politique, 1866, ii, p. 225. L impot proportionnel sur le revenu net est correspondent aux services de l Etat sous forme de protection. Michaud, L Impot, 1885, p. 196. Cf. Le Hardy de Beaulieu, Traite Elementaire d Economie Politique. 2nd ed. (1866), p. 295. he treats of progressive taxation, however, he discards the equality-of-service, or the faculty theory (because he thinks it logically leads to progressivity), and maintains that it is the function of the state not to impose equality of sacrifice, but to recover from each citizen the just price of service rendered and their just part in the interest and payment of the national debt. 49 He repeats the old question which we have encountered so frequently: What should we say of a baker or grocer, or any merchant who would demand for the...



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