Friday, August 9, 2013

The Political Economy of Transnational Tax Reform

By Paul Caron

The Political Economy of Transnational Tax Reform: The Shoup Mission to Japan in Historical Context (W. Elliot Brownlee et al., eds.) (Oxford University Press, July 2013):

This volume of essays explores the history of the U.S. tax mission to Japan during the occupation following World War II. Under General MacArthur, economist Carl S. Shoup led the mission with the charge of framing a tax system for Japan designed to strengthen democracy and accelerate economic recovery. The volume examines the sources, conduct, and effects of the mission and situs the mission within the history of international financial and fiscal reform. The book begins by establishing the context of progressive social investigations of taxation, including Shoup's earlier tax missions to France and Cuba. It then goes on to explore the Japanese background to the Shoup mission and the process by which American and Japanese tax experts shaped their recommendations. The book then assesses and explains the mission's accomplishments in the context of the political economies of the United States and Japan. It concludes by analyzing the global implications of the mission, which became iconic among international tax reformers.

Contributors: W. Elliot Brownlee, Ajay Mehrotra, Frances Lynch, Michael R. Adamson, Joseph J. Thorndike, Yasunori Fujigaki, Laura Hein, Mark Metzler, Elsaku Ide, Ryo Muramatsu, Monica Prasad, Takatsugu Akaiishi, Satoshi Seliguchi, Martin Daunton

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Crawford: Estate Tax and the Civil Rights Vanguard

By Paul Caron


In this article, Professor Crawford discusses the United States Supreme Court's grant of certiorari in the estate tax case of United States v. Windsor. The cases involves the constitutionality of the provision of Defense of Marriage Act which defines marriage for federal purposes as a union between one man and one woman, effectively disallowing a variety of federal benefits, including the estate tax marital deduction, to same-sex married couples. Professor Crawford argues that tax is a civil rights issue, and that same-sex married couples should receive all of the same tax benefits and burdens as opposite-sex married couples.