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Policy Responses to Tax Competition David R. Agrawal, James M. Poterba, Owen M. Zidar, 2025-10-29 A critical examination of the effects of tax competition. *Policy Responses to Tax Competition* provides an in-depth exploration of how jurisdictions design taxes on mobile economic factors. Tax competition between jurisdictions that seek to attract businesses and residents presents both opportunities and challenges. It can foster 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.

Internet Policy and Economics William H. Lehr, Lorenzo Maria Pupillo, 2009-06-04 For over a decade William Lehr and Lorenzo Pupillo and their colleagues in academia, industry, and policy have been on the electronic frontier exploring the implications of the technologies that are revolutionizing communication and culture. In 2002 *Cyber Policy and Economics in an Internet Age* featured essays that focused on such emerging economic and policy related issues of universal access, appropriate content, spectrum allocation, taxation, consumer protection and regulation with respect to the Internet. In this fully revised and updated edition entitled *Internet Policy and Economics: Challenges and Perspectives* the editors and contributors tackle the most current topics and issues as the Internet continues to permeate all facets of society. New chapters cover dynamics in the

developing world the implications of e commerce for fiscal policy and the impact of peer to peer networks on music and the arts as well as debates over intellectual property rights privacy issues and cybercrime Applying insights from economics political science law business and communications the book will serve as essential resource for researchers and students policymakers and regulators and industry analysts and practitioners Contemporary Perspectives on Shopping, Retail and Tourism Dallen J. Timothy,2025-04-15 In the contemporary world of guaranteed change shopping remains a constant in the tourism experience even though its forms measures functions and manifestations are continuously evolving This book offers traditional perspectives on shopping and tourism and updates current thinking in relation to experiences and internal and external forces that affect retail change and shopping behaviour It also examines how technology and changes in travel create new retail spaces virtual spaces and retailscapes in tourism contexts The volume provides a global perspective with empirical examples being utilised from many parts of the world in a series of conceptually driven chapters on current issues opportunities challenges and paradigms in the relationship between shopping and tourism **NBER Reporter** National Bureau of Economic Research,2003 *Electronic Purchases, Cross-border Shopping, and Sales Taxation* Jaimin Lee,2003

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