A History Of Regulatory Taxation

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What is a tax, and what is a regulation or a penalty? Richard Samuelson is Associate Professor of History at California State University, San
The regulatory tax receiving the most attention from scholars, activists, and policymakers these days is a tax on pollution. Ever since A.C. Pigou argued that some market exchanges produce externalities that are not captured in the exchange itself, pollution has been the classic example of a market externality, and recently a carbon tax has been proposed as an alternative to the more popular cap-and-trade method of controlling pollution. Lee, R. Alton. 1973. A History of Regulatory Taxation. Lexington: University Press of Kentucky. Licari, Michael J., and Meier, Kenneth J.. 1997. “Regulatory Policy When Behavior is Addictive: Smoking, Cigarette Taxes and Bootlegging.” Political Research Quarterly 50 (1): 5–24. Lin, Ching-yuan.