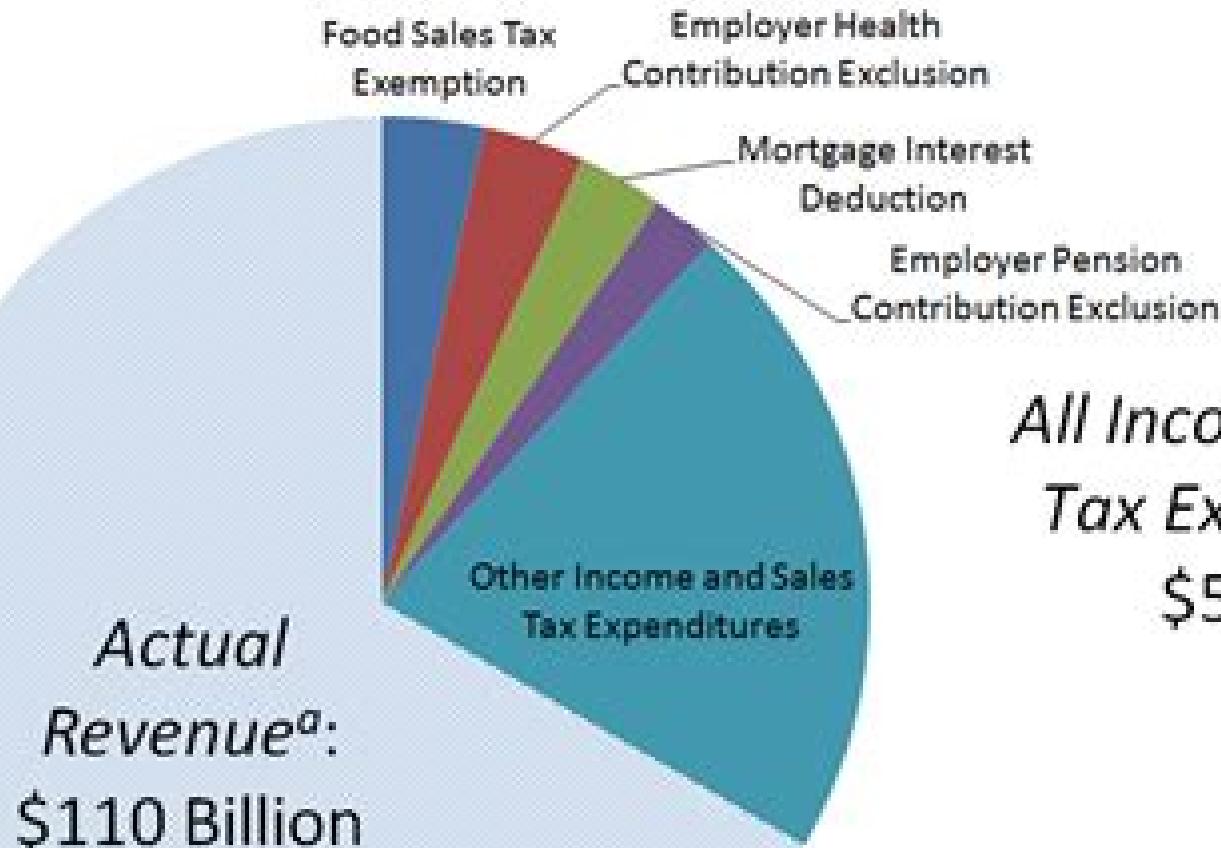


# How Much More General Fund Revenue If There Were No Tax Expenditures?

*(2014-15, Static Estimates)*



*All Income and Sales  
Tax Expenditures<sup>b</sup>:*  
\$55 Billion

- Excludes transfers in and out of the General Fund.
- Definitions of tax expenditures vary. For more information, see accompanying text.

# Tax Expenditures

**Illinois. Comptroller's Office**

## **Tax Expenditures:**

**Tax Expenditures** ,1976    *Tax Expenditures in OECD Countries* OECD,2010-01-05 This book sheds light on the use of tax expenditures mainly through a study of ten OECD countries Canada France Germany Japan Korea Netherlands Spain Sweden the United Kingdom and the United States It highlights key trends and successful practices

**A Review of Selected Tax Expenditures, Investment Tax Credit** United States. Congress. House. Committee on Ways and Means.

Subcommittee on Oversight,1979    Managing the Effects of Tax Expenditures on National Budgets ,

**Tax Expenditure Reporting and Its Use in Fiscal Management** International Monetary Fund. Fiscal Affairs Dept.,2019-03-27 This note

aims to inform governments on how to account for tax expenditures and use that information in fiscal management The emphasis is on developing and emerging market economies where the use of such accounts is in its infancy because of data constraints insufficient human and financial resources and weak fiscal institutions Most developing economies more over do not have tax policy units in their Ministry of Finance to provide analytical support to the government and legislature that integrates all revenue policy aspects As a result the tax policy framework can be fragmented line ministries compete in the provision of sectoral tax incentives but do not report on their cost The note is organized as follows The second section outlines the role that tax expenditure measurement and reporting can play in fiscal management The third section provides a step by step approach on how tax expenditure accounts can be built with emphasis on data methods and models and institutional requirements The section is concerned primarily with the direct cost of tax expenditures that is the revenue forgone because of them It does not deal with their indirect costs which could include economic efficiency losses and additional tax administration resources and it does not address assessment of the benefits of tax expenditures The fourth summarizes the current status of tax expenditure reporting in developing economies with some reference to advanced economies The last section concludes

Tax Expenditures--shedding Light on Government Spending Through the Tax System Hana Polackova Brix, Zhicheng Li Swift, Policy World Bank,2004

**TAX EXPENDITURES** ,1978

The Encyclopedia of Taxation & Tax Policy Joseph J. Cordes, Robert D. Ebel, Jane Gravelle,2005 From adjusted gross income to zoning and property taxes the second edition of The Encyclopedia of Taxation and Tax Policy offers the best and most complete guide to taxes and tax related issues More than 150 tax practitioners and administrators policymakers and academics have contributed The result is a unique and authoritative reference that examines virtually all tax instruments used by governments individual income corporate income sales and value added property estate and gift franchise poll and many variants of these taxes as well as characteristics of a good tax system budgetary issues and many current federal state local and international tax policy issues The new edition has been completely revised with 40 new topics and 200 articles reflecting six years of legislative changes Each essay provides the generalist with a quick and reliable introduction to many topics but also gives tax specialists the benefit of other experts best thinking in a manner that makes the complex

understandable Reference lists point the reader to additional sources of information for each topic The first edition of The Encyclopedia of Taxation and Tax Policy was selected as an Outstanding Academic Book of the Year 1999 by Choice magazine Publisher s website    **Tax Expenditure Report** Illinois. Comptroller's Office,2008    Estimates of Federal Tax Expenditures, Committee on Ways and Means ,2006    **Tax Expenditures** United States. Congressional Budget Office,1983

*Tax Expenditures* United States. Congressional Budget Office,1983    **Basic Federal Income Taxation** William D. Andrews,1991    **Annual Report of the Comptroller of the Treasury of the State of New Jersey to the Legislature** New Jersey. Comptroller of the Treasury,New Jersey. Division of Budget and Accounting,1886 Includes statements for the previous year    **Tax Expenditure Management** Mark Burton,Kerrie Sadiq,2013-02-14 A tax expenditure is a tax break allowed to a taxpayer or group of taxpayers for example by way of concession deduction deferral or exemption The tax expenditure concept as it was first identified was designed to demonstrate the similarity between direct government spending on the one hand and spending through the tax system on the other The identification of benefits provided through the tax system as tax expenditures allows analysts to consider the fiscal significance of those parts of the tax system which do not contribute to the primary purpose of raising revenue Although a seemingly simple concept it has generated a range of complex definitional and practical issues and this book identifies and critically assesses the controversial aspects of tax expenditure and tax expenditure management    Governor's Budget Summary California. Governor,1985    Summary of Legislation ,1990    **Annual Report of the Receipts and Expenditures of the City of Dover** Dover (N.H.),1883

**Fiscal Policy and the Poor** Anand P. Gupta,1984 Study in the Indian context    **Annual Report of the Comptroller of the Treasury of the State of New Jersey to the Legislature** ,1881

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