



TAXATION

# State Taxation Policy

**Michael Barker**

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and how these policies contributed to state fiscal stability Author Yuhua Qiao examines tax systems including state personal income tax corporate income tax sales and use tax fuel tax healthcare provider tax and sin taxes As fiscal stability largely depends on a tax system with a broad base and diverse sources this book pays special attention to how changes affect the tax base as well as the challenges and opportunities states face in broadening it Case studies within the book provide a rich discussion about the context under which a tax reform is adopted as well as its repercussions The first book dedicated to a comprehensive examination of tax policy changes at the state level since the Great Recession State Tax Systems Policy Making for Fiscal Stability will help state government officials public finance scholars and students gain a better understanding of a given tax policy's impact on state fiscal health over the long term **A Treatise on the Law of Taxation**

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