

Tax bill	Treasury full-year estimates unless otherwise noted			
	Current	Constant	% of GDP	% of federal
	dollars (\$ billions)	1992 dollars		receipts
Revenue Act of 1940 2/	1.2	9.7	0.91	15.3
Second Revenue Act of 1940 1/ 3/	0.9	7.6	0.71	11.6
Revenue Act of 1941	3.6	27.5	2.20	32.1
Revenue Act of 1942 1/2	10.0	73.4	5.04	71.4
Current Tax Payment Act of 1943 1/	2.5	18.2	1.16	6.2
Revenue Act of 1943 1/	1.0	7.3	0.46	2.4
Individual Income Tax Act of 1944 1/	-0.6	-4.2	-0.27	-1.3
Revenue Act of 1945	-5.9	-41.4	-2.67	-13.1
Revenue Act of 1948 3/	-5.0	-26.6	-1.87	-11.3
Revenue Act of 1950 2/	4.5	22.2	1.33	9.6
Excess Profits Tax of 1950 2/	3.3	16.3	0.97	6.8
Revenue Act of 1951	5.4	26.3	1.52	9.0
Excise Tax Reduction Act of 1954 2/	-1.0	-4.6	-0.24	-1.5
Internal Revenue Code of 1954 3/	-0.2	-0.8	-0.04	-0.2
Revenue Act of 1962	-0.2	-0.7	-0.03	-0.2
Revenue Act of 1964	-11.5	-44.6	-1.60	-9.0
Tax Adjustment Act of 1966 2/ 3/	5.0	18.2	0.60	3.5

1/ Joint Committee on Taxation (JCT) estimate; before 1974, JCT was called Joint Committee on Internal Revenue Taxation

2/ Estimate is from Congressional Record; unclear if estimate is from Treasury or JCT

3/ Estimate is for year after enactment

Revenue Effects Of Major Tax Bills

Nicholas Wapshott



Revenue Effects Of Major Tax Bills:

Revenue Effects of Major Tax Bills Tempalski, 2015-01-03 Since the federal income tax was significantly expanded in 1940 several dozen major tax bills have been enacted Inevitably discussions and disagreements have arisen concerning the relative size of the bills effects on federal revenues This paper uses revenue estimates from Treasury and the Joint Committee on Taxation to compare the relative size of the revenue effect of the major tax bills enacted after 1939 using four different measures An appendix provides a short list of the major provisions in the bills

Guide to U.S. Economic Policy Robert E. Wright, Thomas W. Zeiler, 2014-06-30 Guide to U S Economic Policy shows students and researchers how issues and actions are translated into public policies for resolving economic problems like the Great Recession or managing economic conflict like the left right ideological split over the role of government regulation in markets Taking an interdisciplinary approach the guide highlights decision making cycles requiring the cooperation of government business and an informed citizenry to achieve a comprehensive approach to a successful growth oriented economic policy Through 30 topical operational and relational essays the book addresses the development of U S economic policies from the colonial period to today the federal agencies and public and private organizations that influence and administer economic policies the challenges of balancing economic development with environmental and social goals and the role of the U S in international organizations such as the IMF and WTO Key Features 30 essays by experts in the field investigate the fundamental economic political social and process initiatives that drive policy decisions affecting the nation s economic stability and success Essential themes traced throughout the chapters include scarcity wealth creation theories of economic growth and macroeconomic management controlling inflation and unemployment poverty the role of government agencies and regulations to police markets Congress vs the president investment policies economic indicators the balance of trade and the immediate and long term costs associated with economic policy alternatives A glossary of key economic terms and events a summary of bureaus and agencies charged with economic policy decisions a master bibliography and a thorough index appear at the back of the book This must have reference for students and researchers is suitable for academic public high school government and professional libraries

Presidential Control over Administration Patrick O'Brien, 2022-04-27 The US Constitution recognizes the president as the sole legal head of the executive branch Despite this constitutional authority the president s actual control over administration varies significantly in practice from one president to the next Presidential Control over Administration provides a new approach for studying the presidency and policymaking that centers on this critical and often overlooked historical variable To explain the different configurations of presidential control over administration that recur throughout history collapse innovation stabilization and constraint O'Brien develops a new theory that incorporates historical variation in a combination of key restrictions such as time knowledge and the structure of government as well as key incentives such as providing acceptable performance and implementing preferred policies O'Brien then tests the argument

by tracing the policymaking process in the domain of public finance across nearly a century of history beginning with President Herbert Hoover during the Great Depression and ending with the first two years of the Trump presidency Although the book focuses on historical variation in presidential control especially during the New Deal era and the Reagan era the theory and empirical analysis are highly relevant for recent incumbents In particular O'Brien shows that during the Great Recession and beyond the initial efforts of Presidents Barack Obama and Donald Trump to change the established course during a period of unified party control of the government were largely undercut by each president's limited control over administration Presidential Control over Administration is a groundbreaking contribution to our understanding of the presidency and policymaking

The Politics and Development of the Federal Income Tax John F. Witte, 1985 *The American Political Economy* Marc Allen Eisner, 2010-09-13 Policy debates are often grounded within the conceptual confines of a state market dichotomy as though the two existed in complete isolation In this innovative text Marc Allen Eisner portrays the state and the market as inextricably linked exploring the variety of institutions subsumed by the market and the role that the state plays in creating the institutional foundations of economic activity Through a historical approach Eisner situates the study of American political economy within a larger evolutionary institutional framework that integrates perspectives in American political development and economic sociology This volume provides a rich understanding of the complexity of U.S. economic policy explaining how public policies become embedded in bureaucracy and reinforced by organized beneficiaries and public expectations This path dependent layering process helps students better understand the underlying historical dynamics which provide a clearer sense of the constraints faced by policymakers now and in the future Thorough coverage of the entitlement crisis globalization's impact on the U.S. political economy and the recent financial crisis in the final chapters demonstrate the importance of this historical institutionalist framework

Starving the Beast Monica Prasad, 2018-12-05 Since the Reagan Revolution of the early 1980s Republicans have consistently championed tax cuts for individuals and businesses regardless of whether the economy is booming or in recession or whether the federal budget is in surplus or deficit In *Starving the Beast* sociologist Monica Prasad uncovers the origins of the GOP's relentless focus on tax cuts and shows how this is a uniquely American phenomenon Drawing on never before seen archival documents Prasad traces the history of the 1981 tax cut the famous supply side tax cut which became the cornerstone for the next several decades of Republican domestic economic policy She demonstrates that the main impetus behind this tax cut was not business group pressure racial animus or a belief that tax cuts would pay for themselves Rather the tax cut emerged because in America unlike in the rest of the advanced industrial world progressive policies are not embedded within a larger political economy that is favorable to business Since the end of World War II many European nations have combined strong social protections with policies to stimulate economic growth such as lower taxes on capital and less regulation on businesses than in the United States Meanwhile the United States emerged from World War II with high taxes on capital and some of the strongest

regulations on business in the advanced industrial world This adversarial political economy could not survive the economic crisis of the 1970s *Starving the Beast* suggests that taking inspiration from the European model of progressive policies embedded in market promoting political economy could serve to build an American economy that works better for all

Deficit Politics in the United States Dennis Ippolito, 2022-02-22 From the clashes between Federalists and Republicans in the 1790s until today partisan battles over taxing spending and public debt have shaped American political development These battles were formerly constrained by fiscal norms that mandated balanced budgets and low debt In his Farewell Address President George Washington counseled the nation to cherish public credit by using it as sparingly as possible In the 1980s however tax cuts and spending increases created large structural deficits and much higher debt levels With only a brief interruption in the late 1990s deficit politics has been a mainstay ever since Over this period the Republican Party has passed large tax cuts but failed to retrench the large entitlement programs that continue to raise spending Likewise the Democratic Party has expanded the domestic role of government but has abandoned the broad based taxation it supported in the 1990s Funding their domestic agenda with matching revenues is now as unappealing for Democrats as entitlement cutbacks are for Republicans contributing to the current stalemate of Republican tax policy Democratic spending policy and soaring deficits and debt The economic risks this entails are serious yet an end to the era of deficit politics is nowhere in sight

Deficits and Debt in Industrialized Democracies Eisaku Ide, Gene Park, 2015-03-24 Since the global financial crisis government debt has soared globally by 40 percent and now exceeds an astonishing 100 trillion Not all countries though have fared the same Indeed even prior to the financial crisis the fiscal fates of countries have been diverging despite predictions that pressures from economic globalization push countries toward more convergent fiscally conservative policies Featuring the work of an international interdisciplinary team of scholars this volume explains patterns of fiscal performance persistent patterns of budget deficits and government debt from the 1970s to the present across seven countries France Italy Germany Japan South Korea Sweden and the United States Employing a comparative case study approach seldom employed in studies of fiscal performance contributions illuminate the complex causal factors often overlooked by quantitative studies and advances our theoretical understanding of fiscal performance Among other things the cases highlight the role of taxpayer consent tax structure the welfare state organization of interests and labor and financial markets in shaping fiscal outcomes A necessary resource to understand a broader array of factors that shape fiscal outcomes in specific national contexts this book will reinvigorate the study of fiscal performance *Congressional Record* United States. Congress, 2000

The Returns to Power Thomas F. Remington, 2023 An unconventional perspective on contemporary economic inequality in America and its dangers for democracy using comparisons with Russia China and Germany Since the economic liberalization wave that began in the late 1970s inequality around the world has skyrocketed In *The Returns to Power* Thomas F Remington examines the rise of extreme economic inequality in the United States since the late 1970s by drawing

comparisons to the effects of market reforms in transition countries such as Russia China and Germany Employing an unconventional comparative framework he brings together the latest scholarship in economics and political science and draws on Russian Chinese and German language sources As he shows the US embraced deregulation and market based solutions around the same time that China and Russia implemented major privatization and liberalization reforms The long term result was increasing inequality in all three nations To illustrate why Remington contrasts the effects of these policies with the postwar economic recovery program in Germany which succeeded in protecting market competition within the framework of a social market economy that provides widely shared prosperity high growth and robust democracy The book concludes with an analysis of the political dangers posed by high inequality and calls for a new public philosophy of liberal capitalism and liberal democracy that would restore political equality and inclusive growth by strengthening political and market competition expanding the provision of public goods and broadening social insurance protection An ambitious account of why political and economic inequality has increased so much in recent times

The Returns to Power s emphasis on policy variation across democracies also reminds us that it did not have to turn out this way

The Means to Prosperity Per Gunnar Berglund,Matias Vernengo,2007-05-07 While recent developments in monetary theory have been fast to spread to policy analysis and practice and the media the same is not true of fiscal policy and a void has emerged Issues such as timing cyclical adjustments long term sustainability and social implications are often seen as detached from discussions in the public arena This book fills this gap It delivers a keen assessment of the role and scope of current fiscal policy New contributions and critical reviews of state of the art research analyze fiscal policy in terms of viability potency consequences and sustainability and also shed light on its relation to economic and political ideas The general tone of this volume is cautiously favourable of fiscal activism although the emphasis is placed more on medium term adjustments than on short term fine tuning The authors believe that the legacy of the last fiscal revolution has been an excessively negative view of deficits and debt and believe that this volume will contribute to open a dialogue on fiscal issues and bring back a more balanced view of fiscal policy With contributions from leading authorities including Barbara Bergmann Jeffrey Frankel and David Colander this is a major new contribution to the field

Keynes Hayek: The Clash that Defined Modern Economics Nicholas Wapshott,2011-10-11 I defy anybody Keynesian Hayekian or uncommitted to read Wapshott s work and not learn something new John Cassidy The New Yorker As the stock market crash of 1929 plunged the world into turmoil two men emerged with competing claims on how to restore balance to economies gone awry John Maynard Keynes the mercurial Cambridge economist believed that government had a duty to spend when others would not He met his opposite in a little known Austrian economics professor Freidrich Hayek who considered attempts to intervene both pointless and potentially dangerous The battle lines thus drawn Keynesian economics would dominate for decades and coincide with an era of unprecedented prosperity but conservative economists and political leaders would eventually embrace and execute Hayek s

contrary vision From their first face to face encounter to the heated arguments between their ardent disciples Nicholas Wapshott here unearths the contemporary relevance of Keynes and Hayek as present day arguments over the virtues of the free market and government intervention rage with the same ferocity as they did in the 1930s American Hegemony after the Great Recession Brandon Tozzo,2017-10-17 This book traces America s rise as a hegemon of the capitalist system arguing that the greatest threat to global economic stability is America s polarized and ineffectual political system rather than foreign competition from China and the European Union The author points to China s considerable demographic problem which will likely undermine its economic potential Furthermore the sovereign debt crisis in Europe which has left the continent politically fragmented by an institutional malaise is evidence of the United States continued status as the world s most successful nation Tozzo posits that due to factors such as its initial response to the financial crisis the near failure of its banking system the catastrophe of the debt ceiling crisis and the election of Donald Trump as president the greatest threat to American hegemony is America itself From Ronald to Donald Edwin G. Oswald,Alan Axelrod,2024-01-19 On November 4 1980 American voters gave Ronald Reagan a 41 state Electoral College landslide The man this mandate carried into the White House was largely compounded of mythology Like most compelling mythologies Reagan s was a synthesis of celebrity as well as emotional intellectual and cultural streams Throughout his eight years in the oval office the Great Communicator was largely successful in shaping the soul of America to reflect his durable mantra that government is the problem That same American soul later embraced Donald Trump a president who the authors argue would have appalled Reagan Reagan s myth persists and by understanding his time in office in the context of American history and of the American presidency we can understand how a transformative president created more than policy by also shaping culture with the instrumental force of mythology This book attempts to neither praise nor bury Reagan but to explain him in non partisan terms of contemporary popular mythology The authors examine his legacy in his war on big government which still drives politics economic policy and culture even in Trump s era They make the case that understanding the mythology at work is a necessary step toward healing American politics and saving American democracy **Miscellaneous Minor Tax Bills, Second Hearing (1976)** United States. Congress. House. Committee on Ways and Means,1976 *Federal Tax Policy* Joseph A. Pechman,2001-06-29 One of the major architects of comprehensive tax reform has revised his widely acclaimed book on tax policy to reflect the changes brought about by the Tax Reform Act of 1986 and all other major changes in tax laws since 1983 Joseph A Pechman s *Federal Tax Policy* is a nontechnical book for general readers and students interested in taxation as an instrument of public policy It emphasizes such current issues as a comprehensive income taxation inflation adjustments in income taxation graduated income taxes versus expenditure taxes the effects of taxation on economic incentives and fiscal relations between the federal and state and local governments Pechman presents and evaluates contrasting views on most forms of taxation personal and corporate income general and selective consumption payroll estate and gift property and state and local and

offers a perceptive analysis of the process of tax legislation and the role of taxation in the fiscal policy He also provides a valuable series of statistical table on tax developments and an extensive bibliography on tax theory and practice The Benefit and The Burden Bruce Bartlett,2012-01-24 A spirited and insightful examination of the need for American tax reform arguably the most overdue political debate facing the nation from one of the most legendary political thinkers advisers and writers of our time A thoughtful and surprising argument for American tax reform arguably the most overdue political debate facing the nation from one of the most respected political and economic thinkers advisers and writers of our time The United States Tax Code has undergone no serious reform since 1986 Since then loopholes exemptions credits and deductions have distorted its clarity increased its inequity and frustrated our ability to govern ourselves At its core any tax system is in place to raise the revenue needed to pay the government s bills But where that revenue should come from raises crucial questions Should our tax code be progressive with the wealthier paying more than the poor and if so to what extent Should we tax income or consumption or both Of the various ideas proposed by economists and politicians from tax increases to tax cuts from a VAT to a Fair Tax what will work and won t By tracing the history of our own tax system and by assessing the way other countries have solved similar problems Bartlett explores the surprising answers to all of these questions giving a sense of the tax code s many benefits and its inevitable burdens Tax reform will be a major issue debated in the years ahead Growing budget deficits and the expiration of various tax cuts loom Reform once a philosophical dilemma is turning into a practical crisis By framing the various tax philosophies that dominate the debate Bartlett explores the distributional technical and political advantages and costs of the various proposals and ideas that will come to dominate America s political conversation in the years to come *Decline of Corporate Tax Revenues* United States. Congress. Senate. Committee on Finance,1990 *Deficit Reduction Act of 1984* ,1984 **Perspectives on the Economic Outlook** United States. Congress. House. Committee on the Budget,2001

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