“ability to pay,” 23, 97, 109, 112
Adams, Thomas S., 105
on income tax, 110
on tax expenditures, 168, 231
undistributed-profits tax proposed by, 130
Administration of Justice Act, 18
Advisory Panel on Tax Reform, 267
Affordable Care Act, 275–277, 279, 282, 286
The Agenda for Progressive Taxation (Vickrey), 169
Agricultural Adjustment Act, 121, 129
Alabama, 29
alcohol tax, 68, 70, 72, 73, 92, 122. See also excise taxes
Aldrich, Nelson, 87
Alexander, Lamar, 232
alternative minimum tax (AMT), 255, 262, 279, 281
Altmeyer, Arthur, 161
American Dream Restoration Act, 227
American Dream Savings Act, 227
American Enterprise Institute, 196, 258
American International Group, 270
American Reinvestment and Recovery Act (ARRA), 274–275
American Revolution, 20–25
confiscation in, 22
cost of, 24
and replacement of British tax regime, 2
and rights of colonists, 10
as tax revolt, 198–199
total debt, 24
American Taxpayer Relief Act (ATRA) of 2012, 284, 285
Americans for Tax Reform, 226, 278
Anderson, Martin, 178, 185
Archer, William, 226–227, 231
Armey, Dick, 231, 233, 234
Arnold, Thurlman, 132
Arrears Act (1879), 74
Articles of Confederation, 2, 25, 26–27, 49
asset state, 27, 32–33, 51. See also modern fiscal state and tax state
“The Articles of Confederation and Perpetual Union,” 22
Atkinson, Anthony, 319
Baack, Been, 299
Baker, James, 188, 193, 197, 205, 212, 213
Ball, Robert, 161
Bank, Steven, 67, 134, 311, 316
Barbary States of North Africa, 43
Barkley, Alben, 144
Barr, Joseph, 171
“barriers and deterrents,” 109, 110
Baruch, Bernard, 100, 133, 153
base broadening, defined, 169–170
Bear Stearns, 270
Beard, Charles, 107
Beard, May, 107
Becker, Robert A., 310
Beito, David, 305
Bentsen, Lloyd, 217, 225
Berkeley, William, 9
Berkowitz, Edward, 314
Bernanke, Ben, 270, 282, 284
### Index

<table>
<thead>
<tr>
<th>Page</th>
<th>Entry</th>
</tr>
</thead>
<tbody>
<tr>
<td>177</td>
<td>British taxation of colonies, 2–9</td>
</tr>
<tr>
<td>177, 178</td>
<td>British fiscal-military state, 3</td>
</tr>
<tr>
<td>178</td>
<td>British North America, 2</td>
</tr>
<tr>
<td>179</td>
<td>British taxation of colonies, 2–9</td>
</tr>
<tr>
<td>179</td>
<td>American Revolution and, 20–25</td>
</tr>
<tr>
<td>179</td>
<td>customs duties, 4</td>
</tr>
<tr>
<td>179</td>
<td>Dutch merchants, 5</td>
</tr>
<tr>
<td>180</td>
<td>duties, 6</td>
</tr>
<tr>
<td>180</td>
<td>excise taxes, 4</td>
</tr>
<tr>
<td>180</td>
<td>external, 1–2</td>
</tr>
<tr>
<td>180, 181</td>
<td>fiscal autonomy of colonies to 1763, 9–13</td>
</tr>
<tr>
<td>181</td>
<td>revenues, 3–4</td>
</tr>
<tr>
<td>181</td>
<td>and revolutionary crisis (1763–1775), 13–19</td>
</tr>
<tr>
<td>181</td>
<td>wars and, 7–8</td>
</tr>
<tr>
<td>182</td>
<td>British thermal unit (BTU) tax, 212</td>
</tr>
<tr>
<td>184</td>
<td>Brookings Institution, 196, 274</td>
</tr>
<tr>
<td>186</td>
<td>Bush, George W., administration of, 263–268</td>
</tr>
<tr>
<td>186</td>
<td>administration of, tax revenues under, 265</td>
</tr>
<tr>
<td>186</td>
<td>campaign strategy of, 245–248</td>
</tr>
<tr>
<td>186</td>
<td>corporate tax under, 265</td>
</tr>
<tr>
<td>186</td>
<td>criticism of tax cuts of, 257–258</td>
</tr>
<tr>
<td>186</td>
<td>deficits under, 261, 271</td>
</tr>
<tr>
<td>186</td>
<td>economic slump during (2004–2008), 266–272</td>
</tr>
<tr>
<td>186</td>
<td>job losses during, 271</td>
</tr>
<tr>
<td>186</td>
<td>recession and, 253–254</td>
</tr>
<tr>
<td>186</td>
<td>Social Security system under, 262, 267</td>
</tr>
<tr>
<td>186</td>
<td>tax cuts under, 245–252, 255–256, 258–260</td>
</tr>
<tr>
<td>186</td>
<td>tax issues as campaign strategy, 245–248</td>
</tr>
<tr>
<td>186</td>
<td>tax reform under, 252–253, 256–257, 267–268</td>
</tr>
<tr>
<td>188</td>
<td>Bureau of Internal Revenue (BIR), 90, 100, 104, 111, 114, 142–153, See also Internal Revenue Service (IRS)</td>
</tr>
<tr>
<td>188</td>
<td>Bureau of Old-Age Benefits, 143</td>
</tr>
<tr>
<td>188</td>
<td>Bureau of the Budget, 113, 138, 139</td>
</tr>
<tr>
<td>188</td>
<td>Burgin, Angus, 176</td>
</tr>
<tr>
<td>188</td>
<td>Bush, George W., administration of, 211–212</td>
</tr>
<tr>
<td>188</td>
<td>capital gains tax under, 213</td>
</tr>
<tr>
<td>188</td>
<td>“flexible freeze” on public spending under, 214–215</td>
</tr>
<tr>
<td>188</td>
<td>Social Security system under, 215</td>
</tr>
<tr>
<td>188</td>
<td>Calhoun, John C., 305</td>
</tr>
<tr>
<td>188</td>
<td>California, 85</td>
</tr>
<tr>
<td>188</td>
<td>Proposition 13, 178–179</td>
</tr>
<tr>
<td>188</td>
<td>taxpayer’s revolt, 178</td>
</tr>
<tr>
<td>188, 189</td>
<td>Callieo, David, 304</td>
</tr>
<tr>
<td>188, 189</td>
<td>Canals, 42, 48, 54, 75</td>
</tr>
<tr>
<td>188, 189</td>
<td>Cantor, Eric, 280</td>
</tr>
<tr>
<td>189</td>
<td>capital gains tax under, 213</td>
</tr>
<tr>
<td>189</td>
<td>“flexible freeze” on public spending under, 214–215</td>
</tr>
<tr>
<td>189</td>
<td>Social Security system under, 215</td>
</tr>
<tr>
<td>189</td>
<td>Calhoun, John C., 305</td>
</tr>
<tr>
<td>189</td>
<td>California, 85</td>
</tr>
<tr>
<td>189</td>
<td>Proposition 13, 178–179</td>
</tr>
<tr>
<td>189</td>
<td>taxpayer’s revolt, 178</td>
</tr>
<tr>
<td>189</td>
<td>Callieo, David, 304</td>
</tr>
<tr>
<td>189</td>
<td>Canals, 42, 48, 54, 75</td>
</tr>
<tr>
<td>189</td>
<td>Cantor, Eric, 280</td>
</tr>
<tr>
<td>190</td>
<td>budget acts</td>
</tr>
<tr>
<td>190</td>
<td>Budget and Accounting Act of 1921, 113</td>
</tr>
<tr>
<td>190</td>
<td>Congressional Budget Act of 1974, 173</td>
</tr>
<tr>
<td>190</td>
<td>Omnibus Budget Reconciliation Act of 1990, 219</td>
</tr>
<tr>
<td>190</td>
<td>Omnibus Budget Reconciliation Act of 1993, 222–223, 236</td>
</tr>
<tr>
<td>191</td>
<td>Omnibus Reconciliation Act of 1987, 212</td>
</tr>
<tr>
<td>191</td>
<td>Omnibus Reconciliation Act of 1989, 217</td>
</tr>
<tr>
<td>191</td>
<td>Reorganization Act of 1939, 139</td>
</tr>
<tr>
<td>191</td>
<td>Budget and Accounting Act of 1921, 113</td>
</tr>
<tr>
<td>191</td>
<td>Budget Control Act (BCA), 280–281</td>
</tr>
<tr>
<td>191</td>
<td>“Buffett Rule,” 283–284</td>
</tr>
<tr>
<td>191</td>
<td>Buffett, Warren, 256</td>
</tr>
<tr>
<td>191</td>
<td>Boehner, John, 86</td>
</tr>
<tr>
<td>191</td>
<td>Board of Tax Appeals, 222</td>
</tr>
<tr>
<td>191</td>
<td>Blueprint for Basic Tax Reform, 174, 180</td>
</tr>
<tr>
<td>191</td>
<td>Blinder, Alan, 319</td>
</tr>
<tr>
<td>191</td>
<td>Blakey, Glady, 296, 297</td>
</tr>
<tr>
<td>191</td>
<td>Blakey, Roy G., 295, 297</td>
</tr>
<tr>
<td>191</td>
<td>Blakey, Gladys, 319</td>
</tr>
<tr>
<td>191</td>
<td>Blough, Roy, 125, 142</td>
</tr>
<tr>
<td>191</td>
<td>Boren, David, 222</td>
</tr>
<tr>
<td>191</td>
<td>Boulder Dam, 117</td>
</tr>
<tr>
<td>191</td>
<td>Bourne, John, 5, 310</td>
</tr>
<tr>
<td>191</td>
<td>Bortwell, George S., 63</td>
</tr>
<tr>
<td>191</td>
<td>Bowles, Erskine, 276</td>
</tr>
<tr>
<td>191</td>
<td>Boxer Rebellion, 83</td>
</tr>
<tr>
<td>191</td>
<td>bracket creep, 156, 166, 172</td>
</tr>
<tr>
<td>191</td>
<td>Bradley, Bill, 191, 194, 201–202</td>
</tr>
<tr>
<td>191</td>
<td>Brady, Nicholas, 213, 215</td>
</tr>
<tr>
<td>191</td>
<td>Breaux, John, 222, 267</td>
</tr>
<tr>
<td>191</td>
<td>Brewer, John, 3, 310</td>
</tr>
<tr>
<td>191</td>
<td>Brinner, Roger, 227</td>
</tr>
<tr>
<td>191</td>
<td>British fiscal-military state, 3</td>
</tr>
<tr>
<td>191</td>
<td>British North America, 2</td>
</tr>
<tr>
<td>191</td>
<td>British taxation of colonies, 2–9</td>
</tr>
<tr>
<td>191</td>
<td>American Revolution and, 20–25</td>
</tr>
<tr>
<td>191</td>
<td>customs duties, 4</td>
</tr>
<tr>
<td>191</td>
<td>Dutch merchants, 5</td>
</tr>
<tr>
<td>191</td>
<td>duties, 6</td>
</tr>
<tr>
<td>192</td>
<td>excise taxes, 4</td>
</tr>
<tr>
<td>192</td>
<td>external, 1–2</td>
</tr>
<tr>
<td>192</td>
<td>fiscal autonomy of colonies to 1763, 9–13</td>
</tr>
<tr>
<td>192</td>
<td>revenues, 3–4</td>
</tr>
<tr>
<td>192</td>
<td>and revolutionary crisis (1763–1775), 13–19</td>
</tr>
<tr>
<td>192</td>
<td>wars and, 7–8</td>
</tr>
<tr>
<td>192</td>
<td>British thermal unit (BTU) tax, 212</td>
</tr>
<tr>
<td>192</td>
<td>Brookings Institution, 196, 274</td>
</tr>
<tr>
<td>192</td>
<td>Brown, Roger, 27, 310</td>
</tr>
<tr>
<td>192</td>
<td>Bryan, William Jennings, 73, 90</td>
</tr>
<tr>
<td>192</td>
<td>budget acts</td>
</tr>
<tr>
<td>192</td>
<td>Budget and Accounting Act of 1921, 113</td>
</tr>
<tr>
<td>192</td>
<td>Congressional Budget Act of 1974, 173</td>
</tr>
<tr>
<td>192</td>
<td>Omnibus Budget Reconciliation Act of 1990, 219</td>
</tr>
<tr>
<td>192</td>
<td>Omnibus Budget Reconciliation Act of 1993, 222–223, 236</td>
</tr>
</tbody>
</table>
Index

in 1913, 90
in World War I and 1920s, 97, 108, 110
from the New Deal, 121, 128, 133, 134
from World War II through the Reagan administration, 142n31, 159n13, 162n17, 165, 168, 172, 180, 186, 204
under the Bush (G. H. W.) and Clinton administrations, 213, 216, 217, 218, 220, 227, 233, 238, 241
under the Bush (G. W.) and Obama administrations, 252, 254, 263, 265, 274, 283, 285
Capital Issues Committee, 104
capitalists, 301–303
capitalist-state theorists, 301–303
“capitalizing patriotism” strategy, 102
carbon tax, 288
Carnegie, Andrew, 83
carriage tax, 12–13
Carter, Jimmy, administration of, 174, 180
Cato Institute, 175
CEA. See Council of Economic Advisers (CEA)
CED. See Committee for Economic Development (CED)
Central Pacific Railroad, 75
Chafee, John, 229
Chapoton, John E., 97
Chase, Salmon P., 261
Chaptas, John, 66
Chicago school of economics, 176
court tax credit, 227, 228, 237, 246, 247, 251, 263, 286
cigarette tax, 225, 226, 239
Citizens for a Sound Economy, 279
Citizens for Tax Justice, 194
Civil War, 59–69
Clinton, Bill, administration of, 211–212
deficit reduction under, 222, 224
progressivism versus Contract with America, 221–244
tax cuts under, 228, 238–239
tax increases under, 222–224
tax reform under, 234
Clinton, Hillary, 222, 225, 288
coffets, 15
Coercive Acts, 14, 18
Cohen, Wilbur, 161
Colfax, Schuyler, 62
collection at the source, 67, 143
Collector v. Day (1870), 90
colonial merchants, 3–4
Commission on Economy and Efficiency, 113
Committee for Economic Development (CED), 153, 169
Compromise of 1790, 39
Confederacy, 211n18, 242n22, 58, 61n4, 64, 65, 74n25
confiscation, 22, 98
Congressional Budget Act of 1974, 173
Congressional Budget Office, 173, 285
Connecticut, 12, 26, 85
Constitution, U.S., 28, 30, 31, 33
Article I, Section 8, 33, 36, 62
Article I, Section 9, 34, 36
Sixteenth Amendment, 87–89
consumer taxes, 136
corporate liberalism, defined, 86–87
corporate income tax. See also excess-profits tax
corporate state, 49
post–World War II, 227, 228, 237, 246, 247
Council of Economic Advisers (CEA), 153, 187, 256, 260–261
Crimean War (1853–1856), 63
Cummings, Homer, 132
Current Tax Payment Act of 1943, 144
deficit reduction under Reagan, 194
deficit reduction under the Bush (G. H. W.) and Clinton administrations, 133, 134
deficit reduction under the New Deal, 121, 128, 133, 134
deficit reduction under the New Deal programs, 133, 134
post–World War II, 194
post–World War I, 97
defense spending, 158, 159, 186, 215
deficit reduction act of 1984 (DEFRA), 190, 194, 197, 209, 214, 237
deficit spending, 122, 155
deficits
  under Bush (George H. W.), 214–215
  under Bush (George W.), 263, 271
  under Clinton, 222, 224
  under Obama, 277
  under Reagan, 215–217
  under Roosevelt, 122, 188
deflation, 28, 34, 35, 53, 72, 73, 154
delaware, 12
democratic institutionalists, 307–316
Democratic Party’s tax stand
deficit reduction and, 215–216
in Great Depressions, 118–119
post–Civil War, 77–83
post–World War II, 150–152
Southern Democrats and “soak the rich”
taxation, 151
tax cuts, 186
tax reform, 180, 233
war tax proposal in 2007, 268
World War I, 94, 96–100
democratic statism, 106–117
Department of Commerce, 138
Dependent Pension Act (1890), 74
derthick, Martha, 303
direct taxes, 31, 39, 41, 44, 46, 78, 82, 93, 97.
  See also income tax, property tax
disability benefits, 74
discretionary spending, 236, 238, 239, 244, 250, 252, 266
disney, Walt, 146
dividends, taxes on
during Civil War, 67, 90
during World War I, 97, 104
during New Deal, 121, 126, 130, 134
from World War II through Clinton,
  174–175, 231–232, 253
under Bush (G. W.), 256–257, 260, 263, 265
under Obama, 283, 285
Division of Industrial Economics, 138
DodgE, Clarence, 100
Dodge, Joseph, 154
Dole, Robert, 188, 191, 201–202, 228, 232, 236–237
Domenci, Pete, 230
Domestic International Sales Corporations
  (DISCs), 168
Donald Duck, 146
Doughton, Robert L., 119, 127, 134, 151
Drew, Elizabeth, 214
Dukakis, Michael, 214
Dutch merchants, 5
Dutch Wars, 5
Earned Income Tax Credit (EITC), 160, 202, 206, 219, 243–244
East India Company, 17
Eastwood, Clint, 214
Eccles, Marriner, 130, 138, 141
Economic Growth and Tax Relief
  Reconciliation Act of 2001, 250–251
The Economic Report of the President, 153
  (ERTA), 186, 188, 199, 210, 252
Edling, Max, 311
Einhorn, Robin L., 310, 311
Eisenhower, Dwight, administration of,
  154–155, 158, 170
Eisenstein, Louis, 109
Ely, Richard T., 83
Employment Act of 1946, 133
English Civil Wars in 1642, 1
Enron, 254
“enumerated items,” 5, 6
Erie Canal, 52
estate tax
  under Bush (George W.), 246, 247, 249, 251, 255, 256
  under Clinton, 238
  in Democratic tax program of 1916, 97–99
duty on probates, 1797, 41
Mellon and Republicans dealing with,
  108, 112
under Obama, 285
and Republican leadership in 1898, 83
and “Responsible Wealth” group, 256
European Economic Community, 181
excess-profits tax
  during World War I, 97–100, 101–104, 107
during New Deal and World War II,
  130, 131, 140, 141, 142
during Korean War, 157, 164
Excess Profits Tax Act, 157
Excise Act of 1791, 39
**Index**

excise taxes
- on alcohol, 70, 72, 73, 92, 122
- Civil War, 65, 68
- and North American colonies, 4, 10
- and repeal of Prohibition, 122
- on tobacco, 70, 72, 92, 122, 136, 225
- upon founding of the United States, 40
- expenditure tax, 107, 110, 142

faculty taxes, 10
- Fannie Mae, 162, 243n68
- Farley, Jim, 132
- Feldstein, Martin, 88
- Ferguson, E. James, 22, 310
- Fessenden, William P., 69
- First Bank of the United States, 38, 48
- fiscal autonomy of colonies to 1763
  - Delaware, 12
  - New England colonies and property taxation, 10–11
  - New Jersey, 12
  - New York, 12
  - Pennsylvania, 12
- Southern colonies and tithables, 11–12
- fiscal crises, 295
- fiscal sociology, 295–296
- fiscal state. See asset state, modern fiscal state, tax state
- Flaherty, Jane, 311
- flat tax, 190–197, 231–233. See also corporate tax
- Follette, Robert M., 84
- Forbes, Malcolm (Steve), 236, 246
- Ford, Gerald, administration of, 160, 174, 187
- Fox, Jon, 232
- France, 37
- Frankfurter, Felix, 126
- Franklin, Benjamin, 13
- Freddie Mac, 162, 243n68

Freedom and Fairness Restoration Act (FFRA), 231–232

French and Indian War (1755–1763), 8, 12, 13–14

Friedman, Milton, 175–177, 179, 260

Frum, David, 248

“full-employment deficit,” 117, 137

fur trade, 6

Gallatin, Albert, 42–49, 63–64

Garner, John Nance, 118, 120

gasoline tax, 122, 136, 160, 218. See also excise taxes

Gates, Bill, 249, 256

Gates, William H., Sr., 249

General Accounting Office, 113

General Motors, 271

The General Theory of Employment, Interest, and Money (Keynes), 138

George, David Lloyd, 90

George, David Lloyd, 90

Gephardt, Richard A., 191, 228, 233

G.I. bill, 160

Gilbert, Charles, 303


Goldman Sachs, 270

Goldschmidt, Rudolf, 295–296, 300–101

The Good Society (Lippman), 175

Gore, Al, 222, 228, 248–249

Government Act, 18

Graetz, Michael, 175

Gramm, Phil, 232

Gramm-Rudman-Hollings Act, 203

grants-in-aid, 48, 115

Great Depression, 86, 117–123

Great Inflation, 172, 178


Great Society programs, 158, 160

Greenspan, Alan, 184, 215

Grenville, George, 15

gross receipts tax, 64, 65, 69, 73–74
growthmanship, 167

“growthmanship,” 306

Guggenheim, Harry F., 131
Index

Hacker, Jacob, 317
Haig, Robert Murray, 168, 195
Hall, Robert, 231
Hamilton, Alexander, 2, 33–42, 48, 57, 66
Hansen, Alvin, 138, 156
Harding, Warren G., 109
Harrison, Pat, 127, 134, 140
Hearst, Randolph, 119
Heller, Walter, 156, 167
Helmisley, Leona, 221
Henderson, Leon, 141
Heritage Foundation, 175
Higgs, Robert, 299
highways, 115, 162
Holz-Eakin, Douglas J., 261
Home Owners’ Loan Corporation, 136
Hoover, Herbert, administration of, 95, 109, 117–118
Hopkins, Harry, 138
Hubbard, Glenn, 258, 260–261
Hughes, Karen, 247, 249
Hull, Cordell, 87, 91, 97
Huret, Romain, 317
Hussein, Saddam, 218
Ickes, Harold, 126, 133, 144
Illinois Central, 50
import duties, 66
impressment, 22, 24
income tax
in 1900–1913, 83
“ability to pay,” 97
Civil War, 81–82
first, 62
information at the source, 104, 143
post–World War II, 156–157
“soak the rich,” 97, 109, 112
in stagnation period (1973–1980), 173
as war tax, 63, 67–68, 142–143, 147
withholding of, 67, 143–144, 152
Industrial Revolution, 45
industrialization, and social tensions, 94
inflation, 21–22, 24–25, 61, 91, 95, 106, 139, 140, 141, 143, 147, 156, 157, 158, 159, 161, 169, 172, 173, 178, 179, 182. See also indexing for inflation
inheritance tax, 81, 126
Institute for Research on the Economics of Taxation, 177
institutionalist interpretation. See democratic institutionalists
Internal Revenue Service (IRS), 100, 152, 230, 233
Internal Revenue Service Restructuring and Reform Act of 1998, 239
investment tax credit, 168
Jackson, Andrew, 49
Jefferson, Thomas, 38–39, 41, 42–49, 83
Jeffords, James, 243
Jennings, William, 73
Job Creation and Wage Enhancement Act, 227
Jobs and Growth Tax Relief Reconciliation Act of 2003, 262
“Joe the Plumber,” 274
Johnson, Andrew, 77
Johnson, Lyndon B., administration of, 158–159
Great Society programs, 158
tax cuts under, 166–167
Joint Committee on Internal Revenue Taxation (JCIRT), 111–112, 170
Joint Committee on Tax Evasion and Avoidance (JCTEA), 126
Joint Committee on Taxation, 111–112
Jones, Carolyn, 314
JP Morgan Chase, 270
Keller, Morton, 313
Kemp, Jack, 177–178, 216, 232
Kemp-Roth plan, 177–178, 180
Kennedy, Edward, 264
Kennedy, John F., administration of, 158, 166–167, 170
Kennedy, Joseph, 133, 151
Kennedy, Paul, 304
Kennedy-Johnson tax cuts, 167, 174
Kerry, John, 264, 266
Kerry, Teresa, 266
Keyses, John Maynard, 138
The General Theory of Employment, Interest, and Money, 138
influence of, 123, 137–138, 155
The Means to Prosperity, 123
King, Ronald, 302, 306
<table>
<thead>
<tr>
<th>Index</th>
<th>327</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kitchin, Claude, 96, 101, 107, 151, 254</td>
<td>McKinley, William, 73</td>
</tr>
<tr>
<td>Koch, David, 279</td>
<td>McLure, Charles, 195</td>
</tr>
<tr>
<td>Korean War (1950–1953), 157</td>
<td>McMillin, Benton, 81, 87</td>
</tr>
<tr>
<td>Krugman, Paul, 250</td>
<td>The Means to Prosperity (Keynes), 123</td>
</tr>
<tr>
<td>Kudlow, Lawrence, 257</td>
<td>Medicaid, 235</td>
</tr>
<tr>
<td>La Guardia, Fiorello, 301, 349</td>
<td>Mediterranean fund, 43</td>
</tr>
<tr>
<td>land grants, 50–51, 75–76</td>
<td>Meese, Edwin, 188, 192</td>
</tr>
<tr>
<td>Land Ordinance of 1785, 26, 49</td>
<td>Mehrotra, Ajay, 312</td>
</tr>
<tr>
<td>Lee, R. Alton, 313</td>
<td>mercantilism, 2</td>
</tr>
<tr>
<td>Left, Mark, 101</td>
<td>Mexican War, financing of, 47</td>
</tr>
<tr>
<td>Leffingwell, Russell C., 105, 141</td>
<td>Mexico, 46</td>
</tr>
<tr>
<td>Lehman Brothers, 270</td>
<td>Miami University, 50</td>
</tr>
<tr>
<td>“lender of last resort” protection, 270</td>
<td>Mills, Ogden, 118</td>
</tr>
<tr>
<td>Leonard, Robert, 200</td>
<td>Mills, Wilbur, 151, 158, 159, 170</td>
</tr>
<tr>
<td>Liberty Loan bonds, 103, 111, 116</td>
<td>Minarik, Joseph, 191</td>
</tr>
<tr>
<td>Lincoln, Abraham, administration of, 61.</td>
<td>Minnesota, 152</td>
</tr>
<tr>
<td>See also Civil War</td>
<td>Mississippi, 29</td>
</tr>
<tr>
<td>Lindsey, Lawrence, 247, 253, 258</td>
<td>Mitchell, George, 216, 217, 259</td>
</tr>
<tr>
<td>Lippman, Walter, 175</td>
<td>modern fiscal state, defined, 1–3, 8, 32, 37.</td>
</tr>
<tr>
<td>local taxes, 55–56, 86. See also property</td>
<td>See also asset state and tax state</td>
</tr>
<tr>
<td>tax and state and local taxes</td>
<td>Molasses Act, 7</td>
</tr>
<tr>
<td>Long, Huey, 125</td>
<td>Mondale, Walter, 194, 195</td>
</tr>
<tr>
<td>Long, Russell, 181</td>
<td>Morgan Stanley, 270</td>
</tr>
<tr>
<td>loopholes. See tax expenditures</td>
<td>Morgenthau, Henry, Jr., 44, 121, 125, 129–130, 131, 138, 140, 231</td>
</tr>
<tr>
<td>Louisiana Purchase, 43, 49</td>
<td>Morrill, Justin, 60–61, 61, 76, 81</td>
</tr>
<tr>
<td>Loyal Company, 13</td>
<td>Morrill Act of 1861, 65</td>
</tr>
<tr>
<td>Lugar, Richard, 231</td>
<td>Morrill Land Grant Act, 76</td>
</tr>
<tr>
<td>MacArthur, Douglas, 158</td>
<td>Morrill Tariff, 61, 62</td>
</tr>
<tr>
<td>Madison, James, 36, 38–39, 41</td>
<td>Morris, Dick, 235</td>
</tr>
<tr>
<td>Magaziner, Ira, 224, 225</td>
<td>Morris, Gouverneur, 22</td>
</tr>
<tr>
<td>Magill, Roswell, 125, 137</td>
<td>Morris, Robert, 2, 22, 25</td>
</tr>
<tr>
<td>marriage penalty and bonus, 164–165, 172–177, 246, 247, 251</td>
<td>Moynihan, Patrick, 185</td>
</tr>
<tr>
<td>Marshall, John, 52</td>
<td>Murray, Alan, 115</td>
</tr>
<tr>
<td>Martin, Cathie Jo, 314</td>
<td>Murray, Robert, 110</td>
</tr>
<tr>
<td>Martin, Isaac, 224, 318</td>
<td>Murtha, John, 268</td>
</tr>
<tr>
<td>Maryland, 53</td>
<td>Myrick, Sue, 261</td>
</tr>
<tr>
<td>Massachusetts, 12, 26, 28, 85, 88, 204</td>
<td>Nader, Ralph, 194</td>
</tr>
<tr>
<td>McCadoo, William G., 95, 101, 139</td>
<td>Napoleon Wars, 44</td>
</tr>
<tr>
<td>McCain, John, 270, 273–274</td>
<td>National Bank Act, 66</td>
</tr>
<tr>
<td>McConnell, Mitch, 275</td>
<td>national banking system, creation of, 66</td>
</tr>
<tr>
<td>McCulloch v. Maryland, 52, 90</td>
<td>National Commission on Children, 237</td>
</tr>
<tr>
<td>McDonnell, Mitch, 283</td>
<td>National Commission on Children, 237</td>
</tr>
<tr>
<td>McGovern, James, 268</td>
<td></td>
</tr>
</tbody>
</table>
national debt, 37, 43–44, 115, 135, 154, 156, 279
National Economic Council, 225
National Industrial Recovery Act, 121
National Resources Planning Board, 138, 139
National Road, 43, 50
Native Americans, conflict with, 3, 8, 9, 11, 13, 14, 28, 29, 49, 73
Navigation Acts, 5, 7
neo-liberalism, 175–177
National Road, 37
New Amsterdam, 6
New Deal programs, 121. See also Roosevelt, Franklin, administration of
national debt, 134
corporate tax, 134
tax reform under, 127, 128–129, 133,
tax revenues, 135
New England colonies, 63
New Freedom program, 89, 101
New Jersey, 12, 89
New Orleans, 29
New York, 6, 12, 13, 26, 53, 83, 85, 88
New York Federal Reserve Bank, 103, 113
Nixon, Richard, administration of, 155, 159, 167–168, 187
Noonan, Peggy, 214
Norquist, Grover, 226, 264, 277, 278
Norris, George, 132
North Carolina, 56
Northwest Ordinance of 1787, 49
Northwest Territory, 26, 49
Nullification Crisis of 1832–33, 45
Nunn, Sam, 180, 230
Nunn Amendment, 180
Obama, Barack, administration of,
“Buffett Rule” and, 283–284
defederal deficit under, 277, 284–285
“fiscal cliff,” 282
health care under, 275–276
stimulus package in, 275
tax increases under, 285
Obey, David, 268
O’Brien, Patrick, 310
Office of Emergency Management, 139
Office of Statistical Standards, 138
Office of War Information, 145
Ohio, 55
Ohio Company, 13, 50
Oklahoma, 88
Omnibus Budget Reconciliation Act of 1990, 219
Omnibus Budget Reconciliation Act of 1993, 222–223, 236
Omnibus Reconciliation Act of 1987, 212
Omnibus Reconciliation Act of 1989, 217
O’Neill, Paul, 213, 253, 256, 258–259, 262
Oregon, 88
Organization for Economic and Community Development (OECD), 261
Ormrod, W. Mark, 310
Packwood, Robert, 201, 203–204, 229
Panic of 1817, 53
Panic of 1893, 80
Paul, Randolph, 138, 142, 296, 297
Paulson, Henry, 270
payroll taxes
expansion of, 161
suspension of, 274–275, 278, 281, 285
Peabody, George F., 98
Pearlman, Ronald, 195
Pechman, Joseph, 207
Pennsylvania, 12, 53, 83
pensions, 77
Persian Gulf War, 262
Personal Responsibility and Work Opportunity Act of 1996, 222
Philadelphia Convention in 1787, 30
Philippines, 74, 83
Phillips-Fein, Kim, 317
Pickering, Timothy, 22
Pierson, Paul, 317
Pickett, Thomas, 207, 241, 319
Pitt, William, 8
plantation duty, 6
Plehwe, Dieter, 175
pluralists, 302–303, 306–307
poll (or head) taxes, 10, 11, 12, 23, 39, 56, 183–184
Pollock v. Farmers’ Loan and Trust Co. (1895), 82
Pontiac’s Rebellion, 13
Populists, 78
“pork barrel,” 75
Index

Republican Party’s tax stand. See also
Contract with America
Civil War, 60
corporation tax, 72–73
Contract with America, 226–227
dereemer” governments, 73
post–Civil War, 69–71
post–World War II, 150–152
Reagan tax revolt, 152
special exemptions and deductions, 108–109
stimulus legislation and, 275
tax cuts, 185–186, 229
World War I, 94
requisitions, 21
retro-liberal regime, 177, 245–272, 316–320
economic slump during (2004–2008) and, 266–272
future of, 274, 287
limitations of, 287
tax cuts, war financing and entitlements in 2001–2004, 252–266
weaknesses of, 287
Revenue Act of 1764, 15
Revenue Act of 1916, 97–99, 104–105
Revenue Act of 1917, 99
Revenue Act of 1918, 99
Revenue Act of 1921, 108
Revenue Act of 1924, 112
Revenue Act of 1926, 111–112
Revenue Act of 1932, 119, 122, 130, 160
Revenue Act of 1934, 119
Revenue Act of 1935, 128
Revenue Act of 1937, 132
Revenue Act of 1938, 134
Revenue Act of 1941, 140
Revenue Act of 1942, 142
Revenue Act of 1943, 144
Revenue Act of 1948, 165
Revenue Act of 1950, 157
Revenue Act of 1951, 158, 165
Revenue Act of 1954, 165, 170
Revenue Act of 1962, 171
Revenue Act of 1964, 167
Revenue Act of 1969, 171
Revenue Act of 1971, 168
Revenue and Expenditure Control Act of 1968, 159

Post Office Act of 1792, 48
A Post-War Federal Tax Plan for High Employment, 169
Prasad, Monica, 317
Proclamation Line of 1763, 14
Progress and Poverty (George), 78
Progressivism, 80
Progressive capitalism, 212–221
Rabushka, Alvin, 231, 310
Race, 11, 208, 242
Rade, L. Benjamin, 313
Radical Reconstruction, 84
Reagan, Ronald, administration of, 182–209
deficit reduction under, 215–217
deficit spending under, 188
and flat tax, 190–197
Social Security system under, 189–190, 208
supply-side assumptions, 177–178
tax cuts under, 185–186
tax increases under, 189
tax issues as campaign strategy, 179, 182–183
tax reform under, 197–209
“voodoo economics” under, 215
recession, 16, 133, 155, 159, 168, 186, 220, 250, 253–254, 269–287
Reconstruction, 73, 84
“redeemer” governments, 84
Regan, Donald, 186, 193, 195, 196, 212, 283
Reorganization Act of 1939, 139

© in this web service Cambridge University Press
www.cambridge.org
Index

revenue sharing, 160
Revolutionary War debt, 48
Rhode Island, 23, 88
Richardson, Heather Cox, 65
Rivers and Harbor Bill, 75
Rivlin, Alice, 228
Roberts, Paul Craig, 177, 185, 189
Roberts, Phil, 312
Rockefeller, Jay, 237
Romney, Mitt, 285
Roosevelt, Franklin, administration of, 44, 95. See also New Deal programs
deficit spending in, 122
and democratic statism, 120–121, 124–139
fiscal policy, 120
and Great Depression, 117
Keynes’s influence on, 123, 137–138
Social Security system under, 128–129, 161
and tax reform, 126, 140
and tax revenues, 122
Roosevelt, Theodore, 84, 89
Roper, Daniel C., 105
Rostenkowski, Daniel, 199–201, 203–204, 216, 217
Roth, William, 177
Rothschild, James de, 54
Rubin, Robert, 224, 228, 261
Ruml, Beardsley, 144
Rumfeld, Daniel, 259

Saez, Emmanuel, 207, 241, 319
sales tax, general, 64n8, 65, 107, 112, 118–120, 122, 136, 141, 145. See also value-added tax
Schiff, Jacob, 100
Schoeneman, George, 152
Schumpeter, Joseph, 32, 295, 300
Schwab, Charles, 257
secession crisis in 1860–1861, 60
Second Bank of the United States, 44, 48, 52, 54
Seligman, Edwin R.A., 86, 296, 297
Seltzer, Lawrence H., 125, 138
sequestrations, 281, 286
Seven Years War, 8, 13–14
Shalala, Donna, 224
Shapiro, Ian, 317
Shays, Daniel, 28
Sherman, John, 81
Shoup, Carl S., 125, 168, 180
Shultz, George, 192
Simmons, Furnifold M., 91
Simons, Henry, 169–170, 176
Simpson, Alan, 276
Simpson-Bowles commission, 278, 280, 281
“sin” taxes, 70, 71, 72, 73n22, 92, 122
single tax, 78–79, 80, 88, 89, 101, 298n10
“sinking fund,” 38
Sixteenth Amendment, 87, 89, 299
Slaughter, Thomas P., 310
slavery, 6, 11, 12, 26, 32, 36, 46, 55, 56, 59, 310
Sloan, Alfred, 132
Smith, Adam, 34–35, 71
Smith, Harold, 141
Smith, Nick, 231
Smith Leary Act, 115
Snow, John, 262
Snowe, Olympia, 262
Snyder, John, 157
“soak the rich” income taxation, 97, 109, 112
social interests, postprogressive analysis of, 298–304
social power relations, 300, 303
Social Security Act of 1935, 143
Social Security system, 211. See also payroll taxes
under Bush, George H.W., 214–215
under Bush, George W., 248, 252, 262, 267
under Reagan, 189–190, 208
under Roosevelt, 128–129, 161
tax rates, 161
social tensions, 94
Sons of Liberty, 15, 17–18
Soros, George, 236
South Carolina, 45
Southern Democrats, 151
Spain, 37
Spanish-American War, 73, 83
special assessments, 55
specie, 21, 27
Spector, Arlen, 232
stagflation, 159
Stamp Act, 15, 16–17, 18
stamp tax, 15
Index

Stanley, Robert, 301, 305
Stark, Kirk, 311
state banking, 53, 54
Stein, Herbert, 155, 186, 187
Steinmo, Sven, 300, 307, 317
Steuererle, C. Eugene, 193, 251, 264, 314–315
Stevens, Thaddeus, 61, 64
Stewart, Charles, 113
Stiglitz, Joseph, 269
Stockman, David, 185, 192
Strong, Benjamin, 103, 105, 113
Sununu, John, 217
Supplementary Social Insurance (SSI) system, 160
supply-side theory, 164n20, 169n30, 177–178
Surrey, Stanley, 171–172
Taft, Robert, 157
Taft, William Howard, 84, 87, 113
Taft Commission, 113
“Tariff of Abominations,” 45 tariffs
Civil War, 48, 68
Morrill Tariff, 61, 62
post-Civil War, 70
upon founding of the United States, 40
Walker Tariff, 46, 47
after War of 1812, 45–46
under Wilson, 77
Wilson-Gorman Tariff, 81
Taussig, Frank W., 67, 296, 297
tax consciousness, 162, 208
tax consent, 2, 23, 162, 244, 290
tax cuts
under Bush, George W., 245, 252, 255–256, 257–260
under Clinton, 228, 238–239
under Johnson, 166–167
and marriage penalty, 246, 247
post–World War II, 162–172
under Reagan, 185–186
under Truman, 165
Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA), 189, 197, 209, 214, 237
tax evasion (and avoidance), 68, 111, 130, 131
tax expenditures, 111, 162–172, 183
Tax Policy Center, 274
tax populism, 197
Tax Reconstruction Act of 1980, 181
tax reform
under Bush, 252–253, 256–257, 267–268
under Carter, 180
under Clinton, 234
under New Deal programs, 127, 128–129, 133, 134, 135
under Reagan, 197–209
under Roosevelt, 126, 140
under Truman, 158
tax regimes
American revolution (1775–1788), 19–40
Civil War (1861–1916), 58–92
Early republic (1788–1861), 31–57
English and British (1607–1755), 1–19
New Deal (1935–1941), 124–139
retro-liberal (2000–2016), 245, 290
World War I (1916–1919), 93–123
World War II (1941–2001), 139–144
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, 278
tax state, definition of, 311, 8, 32, 300–301. See also asset state and modern fiscal state
“Taxachusetts,” 214
Taxation: The People’s Business (Mellon), 109, 114
Taxes and the Budget (Committee for Economic Development), 114
Taxpayer Protection Pledge, 226, 227, 278, 293
Taxpayer Relief Act of 1997, 237, 238
Tea Act, 17
Tea Party (1773), 17–18
Tea Party movement, 277–278, 279, 280, 282, 286
“10–10–10” proposal, 184–185, 186
“10–5–3” proposal, 184
terrorist attacks of September 11, 2001, 244
Index

332

Texas, 88
Thelen, David, 313
Thorndike, Joseph H., 311, 313
tithables, 11–12
tobacco tax, 70, 72, 92, 122, 136, 225. See also excise taxes
Toomey, Patrick, 261
Townshend, Charles, 16
townshend Acts, 16
transcontinental railroads, 75
Treasury, Department of, 100, 102, 104–106
Treasury I, 195–197
Treasury II, 197, 199–201
Treaty of Paris (1783), 8, 25, 29
“trickle down,” 110, 174, 250
Tripoli War, 43, 48
Troubled Assets Relief Program (TARP), 270
Truman, Harry, administration of national debt under, 154
tax cutting under, 165
tax reform under, 158
Trump, Donald, 288
Ture, Norman, 177, 185, 189
Turner, Ted, 256
Ullman, Al, 181
Underwood-Simmons Tariff Act of 1913, 70, 89
undistributed-profits tax, 130–131, 134
uniformity clause, 55
Union Pacific Railroad, 75
universality clause, 55
Limited Savings Allowance tax (USA Tax), 230, 234
user charges, 116, 217
value-added tax, 64n8, 107, 180–181, 183n2, 217, 224–225, 230, 289n18
Van Buren, Martin, 46
Vickrey, William, 169
Victory Loan, 111
Vietnam War, 138, 167
Virginia, 12–13, 26, 28
Voinovich, George V., 262
Volcker, Paul, 261
“voodoo economics,” 215
Walker, Charles, 183
Walker, Robert A., 46
Walker Tariff, 46, 47
Wallace, Henry, 138, 141
Wall Street Journal, 175, 191n20, 257, 260, 274
Walton, Jerod L., 312
war bonds, 47, 66, 102–103, 115, 279n10
War Finance Corporation, 104
War of 1812, 40, 44, 45, 46, 62, 65
Washington, George, 22, 37, 39
Wealth of Nations, The (Smith), 35
Webber, Carolyn, 300, 303
Weiss, Randy, 191
Weston v. Charleston, 52
Whig Party, 54, 66
Whiskey Rebellion of 1794–1804, 40–41
White, Harry Dexter, 138
Whitman, Christie, 246
Wiggins, A. L. M., 152–153
Wildavsky, Aaron, 300, 303
Williams, John Kelton, 105
Wilson, Woodrow, administration of as democratic statist, 113, 139
New Freedom program, 89, 101
taxes, 77
tax reform under, 95
taxes under, 90–91, 106
Wilson-Gorman Tariff, 81
Wisconsin, 64, 85, 143, 212, 313
Witte, Edwin E., 143, 296
Witte, John, 297–298, 302
Wolfowitz, Paul, 259
Woodward, Bob, 236
World War I (1916–1918), 93–123
financing of, 95–106
World War II, 139
Wrightson, Margaret, 315
Yearley, Clifton, 313
Young, J.T., 258
Zelizer, Julian, 314