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A Trade Based View on Casino Taxation: Market Conditions

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Notes

1. Social cost arising from problem gambling is divided into two parts. The first part is borne by local society as shown in Fig. 4 while the second part is exported to tourists' home communities. Usually, the first part is much less serious than the second one, and will not be the focal point in our study. While the first part can be remedied by gaming tax financed compensation to local society, the second part, if too large, may trigger trade partners' retaliation that in turn hurts the local economy and society very badly. Thus public policy in the casino resort must attach great importance to curbing the second part of social cost as discussed below in our paper.

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