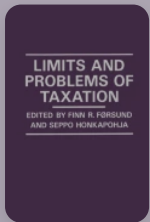


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The Ethical Limits of Taxation

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Limits and Problems of Taxation

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I am indebted to Geoffrey Brennan, David Levy and Loren Lomasky for helpful comments on earlier drafts of this paper.



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Constraints on Fiscal Authority,” in *The Constitution and the Budget*, ed. by W. S. Moore and R. G. Penner (Washington: American Enterprise Institute, 1980), pp. 80–84; “The Limits of Taxation,” in *The Constitutional Challenge*, ed. by M. James (St. Leonard’s, N.S.W.: Centre for Independent Studies, 1982), pp. 113–130; and

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James M. Buchanan and Geoffrey Brennan, “The Logic of Tax Limits,” *National Tax Journal*, 321 (June 1979), 11–22. The justification of tax limits in this perspective was largely, if not exclusively, based on the predicted working properties of postconstitutional political processes.

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5 J. R. Kearl has supported the collective claim to a share of valued output along essentially the lines sketched here. Kearl, however, explicitly states that the question as to the extent of this claim “has no quantifiable answer” (p. 80). See, J. R. Kearl, “Do Entitlements Imply that Taxation is Theft?,” *Philosophy and Public Affairs*, 7 (Fall 1977), 74–81.

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9 I am particularly indebted to Loren Lomasky for pointing out to me the Rawlsian emphasis on maximal liberty. I had earlier, like many others, interpreted the first Rawlsian principle largely in terms of the equal liberty element. For a paper in which both these elements of the Rawlsian principle are used, see, James M. Buchanan and Loren Lomasky, “The Matrix of

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