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# **Taxation and Social Engineering**

Chapter

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The Philosophy of Taxation and Public Finance

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8 Karl Marx, Critique of the Gotha Program (1875). The original wording was "Jeder nach seinen Fähigkeiten, jedem nach seinen Bedürfnissen." Louis Blanc, the French socialist, said basically the same thing in 1848. George Seldes, The Great Thoughts, New York: Ballantine Books, 1985, p. 274.

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for the greatest number is ethical and ail other acts are unethical. Since excise taxes are inefficient, thus not producing the greatest good for the greatest number, they are unethical according to utilitarian ethical theory. Richard A. Posner, Economic Analysis of Law 284–285 (5th ed. 1998); William H. Shaw, Contemporary Ethics: Taking Account of Utilitarianism 10 (1999). A variation on the utilitarian theme is the wealth maximization view, which holds that "...the criterion for judging whether acts and institutions are just or good is whether they maximize the wealth of society." Richard A. Posner, The Economics of Justice, Cambridge, MA: Harvard University Press, 1983, p. 115.

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17 Murray N. Rothbard, For a New Liberty 23 (rev. ed. 1978).

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<u>Public Finance</u> <u>Social Engineering</u> <u>Transaction Publisher</u> <u>Social Harmony</u>

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