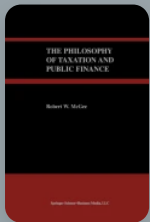


Home > [The Philosophy of Taxation and Public Finance](#) > Chapter

Taxation and Social Engineering

| Chapter

| pp 83–88 | [Cite this chapter](#)



[The Philosophy of Taxation and Public Finance](#)

Your privacy, your choice

We use essential cookies to make sure the site can function. We, and our 93 [partners](#), also use optional cookies and similar technologies for advertising, personalisation of content, usage analysis, and social media.

By accepting optional cookies, you consent to allowing us and our partners to store and access personal data on your device, such as browsing behaviour and unique identifiers. Some third parties are outside of the European Economic Area, with varying standards of data protection. See our [privacy policy](#) for more information on the use of your personal data. Your consent choices apply to [springer.com](#) and applicable subdomains.

You can find further information, and change your preferences via 'Manage preferences'. You can also change your preferences or withdraw consent at any time via 'Your privacy choices', found in the footer of every page.

We use cookies and similar technologies for the following purposes:

- > **Store and/or access information on a device**
- > **Personalised advertising and content, advertising and content measurement, audience research and services development**

Accept all cookies

Reject optional cookies

Manage preferences

Keywords

[Public Finance](#)

[Social Engineering](#)

[Transaction Publisher](#)

[Social Harmony](#)

[Perfect Competition](#)

These keywords were added by machine and not by the authors. This process is experimental and the keywords may be updated as the learning algorithm improves.

NOTES

1 Lysander Spooner, No Treason: The Constitution of No Authority, originally self-published by Spooner in Boston (1870), reprinted by Barrport College

Your privacy, your choice

We use essential cookies to make sure the site can function. We, and our 93 **partners**, also use optional cookies and similar technologies for advertising, personalisation of content, usage analysis, and social media.

By accepting optional cookies, you consent to allowing us and our partners to store and access personal data on your device, such as browsing behaviour and unique identifiers. Some third parties are outside of the European Economic Area, with varying standards of data protection. See our **privacy policy** for more information on the use of your personal data. Your consent choices apply to springer.com and applicable subdomains.

You can find further information, and change your preferences via 'Manage preferences'. You can also change your preferences or withdraw consent at any time via 'Your privacy choices', found in the footer of every page.

We use cookies and similar technologies for the following purposes:

Store and/or access information on a device

Personalised advertising and content, advertising and content measurement, audience research and services development

Accept all cookies

Reject optional cookies

Manage preferences

3 Whether providing functions other than the protection of liberty and property is a legitimate function of government is highly questionable. When government goes beyond these basic functions, the result is the disparagement of property rights and liberty rather than their protection. We will leave discussion of this point for another day. See Walter E. Williams, *More Liberty Means Less Government*, Stanford: Hoover Institute Press, 1999; James Bovard, *Freedom in Chains: The Rise of the State and the Demise of the Citizen*, Palgrave Macmillan, 1999; James Bovard, *Lost Rights: The Destruction of American Liberty*, New York: St. Martin's Press, 1995; James Bovard, *Shakedown: How the Government Screws You from A to Z*, New York: Penguin, 1995; Robert Higgs, editor, *Hazardous to Our Health? FDA Regulation of Health Care Products*, Independent Institute, 1995; James T. Bennett and Thomas J. DiLorenzo, *The Food and Drink Police: America's Nannies, Busybodies & Petty Tyrants*, New Brunswick, NJ: Transaction Publishers, 1999; Walter K. Olson,

Your privacy, your choice

We use essential cookies to make sure the site can function. We, and our 93 [partners](#), also use optional cookies and similar technologies for advertising, personalisation of content, usage analysis, and social media.

By accepting optional cookies, you consent to allowing us and our partners to store and access personal data on your device, such as browsing behaviour and unique identifiers. Some third parties are outside of the European Economic Area, with varying standards of data protection. See our [privacy policy](#) for more information on the use of your personal data. Your consent choices apply to [springer.com](#) and applicable subdomains.

You can find further information, and change your preferences via 'Manage preferences'. You can also change your preferences or withdraw consent at any time via 'Your privacy choices', found in the footer of every page.

We use cookies and similar technologies for the following purposes:

Store and/or access information on a device

Personalised advertising and content, advertising and content measurement, audience research and services development

[Accept all cookies](#)

[Reject optional cookies](#)

[Manage preferences](#)

5 John Locke, *Two Treatises on Government* (1690). Locke's ideas are discussed in many places, including Richard A. Epstein, *Principles for a Free Society: Reconciling Individual Liberty with the Common Good*, Perseus Books Group, 1998, pp. 25-28, 251-264; Richard A. Epstein, *Simple Rules for a Complex World*, Cambridge, MA: Harvard University Press, 1995; Robert Nozick, *Anarchy, State and Utopia*, New York: Basic Books, 1974; Murray N. Rothbard, *For a New Liberty*, revised edition, New York: Libertarian Review Association, 1978, pp. 31-36; Murray N. Rothbard, *The Ethics of Liberty*, New York and London: New York University Press, 1998; Tom Bethell, *The Noblest Triumph: Property and Prosperity Through the Ages*, New York: St. Martin's Press, 1998.

[Google Scholar](#)

6 When France's Louis XIV heard that the people were complaining about

Your privacy, your choice

We use essential cookies to make sure the site can function. We, and our 93 **partners**, also use optional cookies and similar technologies for advertising, personalisation of content, usage analysis, and social media.

By accepting optional cookies, you consent to allowing us and our partners to store and access personal data on your device, such as browsing behaviour and unique identifiers. Some third parties are outside of the European Economic Area, with varying standards of data protection. See our **privacy policy** for more information on the use of your personal data. Your consent choices apply to [springer.com](#) and applicable subdomains.

You can find further information, and change your preferences via 'Manage preferences'. You can also change your preferences or withdraw consent at any time via 'Your privacy choices', found in the footer of every page.

We use cookies and similar technologies for the following purposes:

Store and/or access information on a device

Personalised advertising and content, advertising and content measurement, audience research and services development

[Accept all cookies](#)

[Reject optional cookies](#)

[Manage preferences](#)

9 A number of studies have shown that the graduated income tax cannot be supported on economic grounds. See Walter J. Blum and Harry Kalven, Jr., *The Uneasy Case for Progressive Taxation*, Chicago: University of Chicago Press, 1953; FA Hayek, *The Case Against Progressive Income Taxes*, *The Freeman* 229-232 (1953).

[Google Scholar](#)

10 Karl Marx, *The Communist Manifesto* (1848).

[Google Scholar](#)

11 For discussions of taxation and efficiency, see Richard A. Posner, *Economic*

Your privacy, your choice

We use essential cookies to make sure the site can function. We, and our 93 **partners**, also use optional cookies and similar technologies for advertising, personalisation of content, usage analysis, and social media.

By accepting optional cookies, you consent to allowing us and our partners to store and access personal data on your device, such as browsing behaviour and unique identifiers. Some third parties are outside of the European Economic Area, with varying standards of data protection. See our **privacy policy** for more information on the use of your personal data. Your consent choices apply to springer.com and applicable subdomains.

You can find further information, and change your preferences via 'Manage preferences'. You can also change your preferences or withdraw consent at any time via 'Your privacy choices', found in the footer of every page.

We use cookies and similar technologies for the following purposes:

Store and/or access information on a device

Personalised advertising and content, advertising and content measurement, audience research and services development

Accept all cookies

Reject optional cookies

Manage preferences

- 13 Paula A. Gant and Robert B. Ekehund, Jr., Excise Taxes, Social Costs, and the Consumption of Wine, in William F. Shughart, editor, Taxing Choice: The Predatory Politics of Fiscal Discrimination, New Brunswick, NJ and London: Transaction Publishers, 1997, pp. 247-269; Adam Gifford, Jr., Whiskey, Margarine, and Newspapers: A Tale of Three Taxes, William F. Shughart, editor, Taxing Choice: The Predatory Politics of Fiscal Discrimination, New Brunswick, NJ and London: Transaction Publishers, 1997, pp. 57-77 at 67.

[Google Scholar](#)

- 14 William F. Shughart, II, The Economics of the Nanny State, William F. Shughart, editor, Taxing Choice: The Predatory Politics of Fiscal Discrimination, New Brunswick, NJ and London: Transaction Publishers,

Your privacy, your choice

We use essential cookies to make sure the site can function. We, and our 93 [partners](#), also use optional cookies and similar technologies for advertising, personalisation of content, usage analysis, and social media.

By accepting optional cookies, you consent to allowing us and our partners to store and access personal data on your device, such as browsing behaviour and unique identifiers. Some third parties are outside of the European Economic Area, with varying standards of data protection. See our [privacy policy](#) for more information on the use of your personal data. Your consent choices apply to [springer.com](#) and applicable subdomains.

You can find further information, and change your preferences via 'Manage preferences'. You can also change your preferences or withdraw consent at any time via 'Your privacy choices', found in the footer of every page.

We use cookies and similar technologies for the following purposes:

Store and/or access information on a device

Personalised advertising and content, advertising and content measurement, audience research and services development

[Accept all cookies](#)

[Reject optional cookies](#)

[Manage preferences](#)

is whether they maximize the wealth of society.” Richard A. Posner, *The Economics of Justice*, Cambridge, MA: Harvard University Press, 1983, p. 115.

[Google Scholar](#)

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

[Google Scholar](#)

Author information

Authors and Affiliations

Andreas School of Business, Barry University, Miami Shores, Florida, USA

Robert W. McGee ID, PhD, CPA, CMA, CIA, CBA

Your privacy, your choice

We use essential cookies to make sure the site can function. We, and our 93 **partners**, also use optional cookies and similar technologies for advertising, personalisation of content, usage analysis, and social media.

By accepting optional cookies, you consent to allowing us and our partners to store and access personal data on your device, such as browsing behaviour and unique identifiers. Some third parties are outside of the European Economic Area, with varying standards of data protection. See our **privacy policy** for more information on the use of your personal data. Your consent choices apply to springer.com and applicable subdomains.

You can find further information, and change your preferences via 'Manage preferences'. You can also change your preferences or withdraw consent at any time via 'Your privacy choices', found in the footer of every page.

We use cookies and similar technologies for the following purposes:

Store and/or access information on a device


Personalised advertising and content, advertising and content measurement, audience research and services development

[Accept all cookies](#)

[Reject optional cookies](#)

[Manage preferences](#)

Publish with us

[Policies and ethics](#) 

Search

Search by keyword or author

Your privacy, your choice

We use essential cookies to make sure the site can function. We, and our 93 [partners](#), also use optional cookies and similar technologies for advertising, personalisation of content, usage analysis, and social media.

By accepting optional cookies, you consent to allowing us and our partners to store and access personal data on your device, such as browsing behaviour and unique identifiers. Some third parties are outside of the European Economic Area, with varying standards of data protection. See our [privacy policy](#) for more information on the use of your personal data. Your consent choices apply to [springer.com](#) and applicable subdomains.

You can find further information, and change your preferences via 'Manage preferences'. You can also change your preferences or withdraw consent at any time via 'Your privacy choices', found in the footer of every page.

We use cookies and similar technologies for the following purposes:

Store and/or access information on a device

Personalised advertising and content, advertising and content measurement, audience research and services development

[Accept all cookies](#)

[Reject optional cookies](#)

[Manage preferences](#)

Your privacy, your choice

We use essential cookies to make sure the site can function. We, and our 93 [partners](#), also use optional cookies and similar technologies for advertising, personalisation of content, usage analysis, and social media.

By accepting optional cookies, you consent to allowing us and our partners to store and access personal data on your device, such as browsing behaviour and unique identifiers. Some third parties are outside of the European Economic Area, with varying standards of data protection. See our [privacy policy](#) for more information on the use of your personal data. Your consent choices apply to [springer.com](#) and applicable subdomains.

You can find further information, and change your preferences via 'Manage preferences'. You can also change your preferences or withdraw consent at any time via 'Your privacy choices', found in the footer of every page.

We use cookies and similar technologies for the following purposes:

Store and/or access information on a device

Personalised advertising and content, advertising and content measurement, audience research and services development

[Accept all cookies](#)

[Reject optional cookies](#)

[Manage preferences](#)