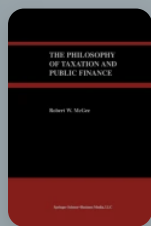


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Taxation and Social Engineering

| Chapter

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The Philosophy of Taxation and Public Finance

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1 Lysander Spooner, No Treason: The Constitution of No Authority, originally selfpublished by Spooner in Boston (1870) reprinted by Rampart College

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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,

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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.

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

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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).

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

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

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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.

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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,

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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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