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government efficiency and provide a counterweight to lobbying for increased spending but it can also result in inefficiently low tax rates and revenue shortfalls as jurisdictions vie for tax bases This volume examines the economic drivers and consequences of tax competition and presents empirical evidence on its effects Divided into three parts the book first reviews existing research on the determinants and consequences of tax competition and related policy initiatives such as development incentives The second section focuses on specific policies such as the Kansas Missouri noncompete pact and international measures like the OECD s Base Erosion and Profit Shifting initiative that are designed to limit tax competition It also considers the economic responses to these policies the distributional impact of competition reducing policies and potential strategic reactions of other governments The final section presents case studies of the effects of various policies including inter municipal cooperation in France and corporate tax equalization in Switzerland Altogether this volume provides new insights into the nature of inter jurisdictional tax competition and the range of potential responses available to jurisdictions at various levels in federal systems

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significant changes from prior editions In fact given the influence of the Internet the continuing growth of the service industry and the many changes in the world s economic systems there has never been a more exciting time to study retailing As a result every chapter of this edition includes up to date coverage on the latest trends and practices in the industry Once again the new edition contains the conversational writing style that this text has always had **Black Enterprise** ,2010  
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