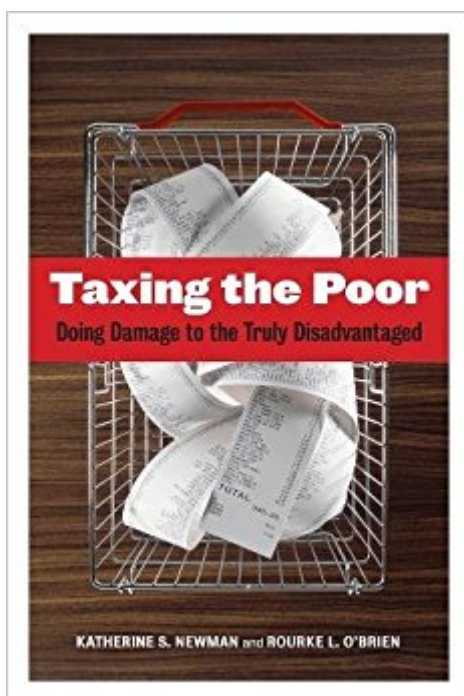


The book was found

Taxing The Poor: Doing Damage To The Truly Disadvantaged (Wildavsky Forum Series)



Synopsis

This book looks at the way we tax the poor in the United States, particularly in the American South, where poor families are often subject to income taxes, and where regressive sales taxes apply even to food for home consumption. Katherine S. Newman and Rourke L. O'Rourke argue that these policies contribute in unrecognized ways to poverty-related problems like obesity, early mortality, the high school dropout rates, teen pregnancy, and crime. They show how, decades before California's passage of Proposition 13, many southern states implemented legislation that makes it almost impossible to raise property or corporate taxes, a pattern now growing in the western states. *Taxing the Poor* demonstrates how sales taxes intended to replace the missing revenue; taxes that at first glance appear fair; actually punish the poor and exacerbate the very conditions that drove them into poverty in the first place.

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Customer Reviews

"Impressive . . . straightforward, compelling, and well-documented. . . . This is an important book for lots of reasons." (Daniel T. Lichter, Cornell University *American Jrnl Of Sociology* 2013-04-15)
"Recommended." (R.S. Rycroft *Choice* 2011-09-02)

"New South? Not really. A compelling demonstration that the South's regressive taxation wreaks so much havoc that the federal government has no choice but to swoop in at great cost and attempt to

band-aid all the poverty and dysfunction. The best argument yet for a new federalism that says enough is enough."#151;David B. Grusky, Stanford University#147;Taxing the Poor makes extremely important points that are not now#151;but must be#151;part of the American discussion of poverty and social policy. The authors make these points with fascinating details on the history of how we got to this place. Bravo to Newman and O'Fallon Brien for thoroughly laying out a political economy of taxation.#151;Robin Einhorn, author of American Taxation, American Slavery

Students of poverty in America have searched for its roots in many areas, including racism, culture, genetics, personal responsibility, and social policy. Taxes, by contrast, have received little attention. In *Taxing the Poor*, Katherine S. Newman and Rourke L. O'Fallon Brien respond to this oversight with an illuminating survey of how tax policy in the South has contributed in major ways to the poverty endemic in the region on both sides of the color line. Compared to the rest of the country, the states of the old Confederacy depend to a great extent on sales taxes as a source of revenue. Similarly, the South imposes much lower corporate and progressive income taxes. The result is that the burden of funding the government falls disproportionately on those least able to pay. One of the major consequences of these policies is that the states of the region are significantly underfunded, especially in providing services for the poor. Another is that high sales taxes #151; especially on groceries and other necessities #151; drain a substantial portion of the poor's meager income, putting them at a great disadvantage even when compared to the poor in other regions. However, as the authors make clear, it's not simply taxes per se that lie at the heart of this problem. Like California, where Proposition 13 has made it virtually impossible for state or local government to raise new taxes by imposing a supermajority rule on both legislation and popular initiatives, the states of the South have their own supermajority rules. Significantly, though, those rules were adopted decades before 1978, when Proposition 13 was passed. Newman and O'Fallon Brien make clear that the historical origins of this disjunction between the South and the rest of the country lie in the decades leading up to the Civil War, when the slaveholding elite held the reins of government and succeeded in deflecting the cost of running the states by eliminating or minimizing taxes on their "property." The years of Radical Reconstruction (1865-77) corrected some of this imbalance, but the progressive policies enacted then were reversed in the reactionary time that followed, when the foundations of Jim Crow society were firmly laid. Southern elites #151; conservative and racist Democrats

• even managed to blunt the impact of the New Deal by exempting domestic and agricultural workers from Social Security until the 1950s. The book does not dwell exclusively on the states of the South. The data excavated by the authors reveals that policies in California and its neighboring Western states have been moving in the same direction, most notably with Proposition 13's supermajority rules defunding the schools and the state's human services. *Taxing the Poor*, published by the University of California Press, is the work of two sociologists, Katherine S. Newman of Johns Hopkins (formerly of UC Berkeley) and Rourke L. O'Brien, a Ph.D. candidate at Princeton. The book is based on a lecture in the UC Berkeley Wildavsky Forum. The authors make their case with a generous use of maps, charts, and tables that gives a visual dimension to the statistics underlying their study. Yet, unlike so much work from academics, they manage to make the book readable. There are few excursions into statistical mumbo-jumbo in its pages. As American history, not just the sociology of poverty, *Taxing the Poor* is a solid piece of work.

One of the best books I've read all year. I came across it by accident, via a footnote in another book [Better Off Without 'Em]. The subject intrigued me, the history of taxation in the South. I was expecting a dry and academic style but was determined to work through it. Instead I found a gripping account supported by fascinating statistics, clearly presented. It deals with issues of great immediacy and importance in American governance. As I write, various Republican state governments are contemplating, and will probably enact, the type of taxation laws which this book examines historically. The type of taxation which the South has been practicing since the beginning, and which has failed miserably, is now being proposed as the salvation of state government. Higher sales taxes and lower business taxes are the centerpiece of this movement. The charts in the book are worth its price by themselves. They worked very well on the Kindle Fire. I'll be revisiting this book as the political battles unfold in coming months. It is an eminent source of reason. It's the kind of book you want to say "every American should read this book."

A nice, broad introduction to how tax systems differ across the United States and their implications for inequality. Newman and O'Brien offer a nice, concise overview of various research in public finance, from historian Robin Einhorn, eminent economists like Emmanuel Saez and Thomas Piketty, human capital scholars like James Heckman, to those working in the fields of fiscal sociology. *Taxing the Poor* pulls together a breadth of current literature to trace how slavery institutions of the South underdeveloped the region's fiscal capacity, in turn leading to a tax system

that shifted tax burden to the politically disenfranchised. Importantly, Newman and O'Brien attempt to make the connection between the divergent tax system in America and systematic poverty. Their story jumps between a wealth of descriptive graphs, personal accounts of the poor, and, surprisingly a nice illustrative use of fixed effects regression modeling for beginners. With both a nice tour of data and basic statistical methods, as well a nice overall guide to modern social science research on inequality, this would make a great book for an undergraduate public policy course. Or solid introductory reading for those wanting to understand the historical roots and implications of the modern day tax system.

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