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Ted Gayer, The Brookings Institution Harvey S Rosen, Princeton University Griswold Center for Economic Policy Studies Working Paper No 251, October 2017 Acknowledgements: We have received useful suggestions from Thomas Barthold, Daniel Feenberg, William Gale, James Poterba, Louise Sheiner, Todd Sinai, and Alan Viard

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1 Jonathan Gruber, Public Finance and Public Policy, 4th ed Worth Publishers [JG]: This book is currently available for consultation in the administration office 2 Required (*) and optional readings: A list of journal articles is provided below • Recommended References: 1 Rosen, Harvey and Ted Gayer, Public Finance, 9th ed, McGraw

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