



Missouri's Tax Administration Practices: Some Ideas For Improvement

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Overall, the three guiding principles in tax policy and tax administration should be simplicity, consistency, and equity. Complexity and inconsistency in administration can cause confusion not only for taxpayers, but also for the people charged with enforcing the state's rules and regulations.

The government should not favor a particular business, industry, item, or service unless there is a compelling public interest for doing so. When the government tries to pick winners and losers, it tends to pick losers. Free markets, and more specifically, the free people who comprise such markets, should be the ones determining whether a good, service, or business is needed. Government's obligation is to make sure that the system works, for everybody.

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Advancing liberty with responsibility by promoting market solutions for Missouri public policy.

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