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## CANADIAN TAX JOURNAL

Simon Thang, "Policy Forum: Impact of Retroactive Legislation on the Litigant", *Revue fiscale canadienne*, vol. 58, no 3, p. 609, 22 pages.

<http://www.acef.ca/ctfweb/Documents/PDF/2010ctj/10ctj3-thang.pdf>

La législation rétroactive peut-elle affecter la chose jugée?

● Recent cases demonstrate that legislation designed not only to retroactively overturn a court decision but also to affect the particular litigant is a real and distinct possibility. This article reviews the relevant cases, the common law regarding the ability of legislatures to retroactively interfere with vested rights, and the impact of retroactive legislation on the litigant. While the general principles regarding the circumstances in which retroactive legislation may affect the vested rights of litigants are well accepted, the cases indicate that they are difficult to apply, and guidance from the courts and from legislators is needed.

## INSTITUT DE RECHERCHE EN POLITIQUES PUBLIQUES

Patrik Marier, "Improving Canada's Retirement Saving: Lessons from Abroad, Ideas from Home", *IRPP Study*, no 9, septembre 2010, 40 pages.

[http://www.irpp.org/pubs/IRPPstudy/IRPP\\_Study\\_no9.pdf](http://www.irpp.org/pubs/IRPPstudy/IRPP_Study_no9.pdf)

L'expérience d'autres juridictions fournit des idées pour la réforme des régimes de retraite au Canada.

■ Le système de revenu de retraite canadien est jusqu'ici parvenu à réduire la pauvreté chez les personnes âgées et à maintenir le niveau de vie des travailleurs retraités. Toutefois, selon Patrik Marier, des problèmes touchant la couverture et la gouvernance des régimes de retraite professionnels, ainsi que le caractère facultatif et le coût élevé des autres options d'épargne, pourraient compromettre le niveau de vie de plusieurs travailleurs à revenus moyens à l'heure de leur retraite. L'auteur analyse les réformes adoptées par la Norvège, la Suède, la Nouvelle-Zélande, le Royaume-Uni et la Saskatchewan afin d'en tirer des leçons pour le Canada, et il repère des éléments qui complèteraient les régimes de pension publics canadiens. La Norvège, au-delà de son généreux système public, a obligé ses employeurs à offrir une modeste couverture de retraite professionnelle; environ 600 000 salariés ont acquis une couverture de retraite professionnelle à un faible coût pour l'État. De son côté, la Suède a amélioré la couverture des pensions en intégrant à son généreux système public des comptes de pension individuels à cotisations déterminées (CD), modestes mais obligatoires. La Nouvelle-Zélande et le Royaume-Uni ont choisi l'adhésion automatique avec option de retrait pour leurs travailleurs. Depuis 2006, la Nouvelle-Zélande inscrit chaque nouveau travailleur à un compte de pension individuel à CD, et offre des mesures incitatives et de

la formation. Les travailleurs du Royaume-Uni, eux, participeront d'ici à 2017 soit à un régime de retraite professionnel, soit à un compte de pension individuel à CD peu coûteux, géré par une fiducie autonome. Le Régime de pensions de la Saskatchewan, qui est à CD, collectif et facultatif, a connu un vif succès initial en raison de ses incitations financières (ultérieurement supprimées) et de sa structure à faible coût. Il permet aux personnes au foyer, aux travailleurs et aux employeurs de cotiser de façon irrégulière à un même fonds commun, et aux retraités de toucher une rente régulière. Selon l'auteur, ce régime, auquel on ajouterait des incitations financières et un plafond de cotisations plus élevé, pourrait servir de modèle à un régime national pour les personnes sans régime de retraite professionnel. Peu importe le modèle retenu par le Canada, ses travailleurs à revenu moyen et élevé devront disposer de meilleurs instruments privés d'épargne-retraite pour suppléer au revenu de remplacement limité qui leur est offert par les régimes publics.

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## CANADIAN CENTRE FOR POLICY ALTERNATIVES

Marc-André Gagnon avec la collaboration de Guillaume Hébert, *Argumentaire économique pour un régime universel d'assurance-médicaments : Coûts et bénéfices d'une couverture publique pour tous*, 13 septembre 2010, 94 pages.

[http://www.policyalternatives.ca/sites/default/files/uploads/publications/National%20Office/2010/09/assurance\\_medicaments.pdf](http://www.policyalternatives.ca/sites/default/files/uploads/publications/National%20Office/2010/09/assurance_medicaments.pdf)

Un régime universel pancanadien d'assurance-médicaments serait souhaitable politiquement et économiquement.

■ Selon cette étude, un régime public universel d'assurance-maladie pour tous les Canadiens pourrait réduire de 10 % à 42 % – soit jusqu'à 10,7 milliards de dollars – les dépenses en médicaments d'ordonnance, selon le choix de politique industrielle en vigueur dans le secteur pharmaceutique. « Les Canadiens n'ont pas les moyens de ne pas avoir d'assurance-médicaments universelle, affirme l'auteur. Les politiques pharmaceutiques du Canada sont un échec complet : beaucoup de Canadiens n'ont pas un accès équitable aux médicaments, le manque de couverture rend certains traitements inefficaces, et le système n'est pas viable parce que nous ne parvenons pas à contrôler l'augmentation des coûts des médicaments. » L'étude compare les régimes d'assurance-médicaments de diverses provinces, cerne des problèmes liés au statu quo, montre l'inefficacité des régimes privés et calcule les économies que permettrait de réaliser un régime pancanadien financé par le secteur public qui assurerait une couverture intégrale. Selon le rapport, le Canada vient au troisième rang des pays où les médicaments de marque coûtent le plus cher parce que les prix des médicaments sont délibérément gonflés afin d'attirer des investissements dans le secteur pharmaceutique. « Le coût de ces politiques dépasse de loin les avantages que retirent les Canadiens du fait d'avoir une industrie pharmaceutique au pays », déclare l'auteur. Un programme universel d'assurance-médicaments pancanadien devra trouver un juste équilibre afin de respecter la compétence des provinces en matière de santé tout en offrant la même couverture à tous les citoyens. Une politique claire qui s'appuierait sur une volonté politique réelle pourrait offrir un accès égal aux meilleurs médicaments disponibles tout en réalisant des économies importantes par rapport aux régimes actuels.

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## C.D. HOWE INSTITUTE

Mark Stabile et Sevil N-Marandi, *Fatal Flaws: Assessing Quebec's Failed Health Deductible Proposal*, septembre 2010, 18 pages.

[http://www.cdhowe.org/pdf/Working\\_Paper\\_Stabile.pdf](http://www.cdhowe.org/pdf/Working_Paper_Stabile.pdf)

Analyse du ticket modérateur santé annoncé puis retiré par le gouvernement du Québec : pourrait-on faire mieux pour faire participer les utilisateurs aux coûts de la santé?

● Public healthcare spending growth in Quebec has long outpaced the growth in gross domestic product. If the trend is left unaltered, healthcare spending could account for two thirds of program spending within 20 years. In this context, the Government of Quebec proposed reforms in its 2010/11 provincial budget in an effort to bring in revenue in the form of a health deductible -- a \$25 charge per medical visit. The objectives of the deductible were both to raise revenue and to inform citizens of the costs of their use of healthcare services. In this Working Paper we evaluate the revenue generating

potential vis-à-vis the distributional effects of the proposed health deductible. Our findings suggest that the revenue potential from the proposed \$25 deductible was small, representing less than 1 percent of the \$27 billion public healthcare budget in Quebec. Charging patients for care also results in a reduction in the use of healthcare services. Including savings to the government from this reduced utilization would have raised the net revenue of the proposal to approximately 1.5 percent of the public healthcare budget. Notwithstanding the design of the deductible, which exempts the very poor (with household incomes below \$20K), the proposal was less progressive for families earning equal to or more than \$20K annually. Given the use of the tax system to administer the deductible, a smoother and more progressive form of income-based charges could have been considered to both minimize the burden on lower-income individuals, and ensure that the tax burden for low-income earners does not increase punitively with incremental healthcare use. One stated objective of Quebec's proposal was to help make patients more aware of the costs of medical services. We suggest that the proposal could not have achieved this objective as designed and could have been improved by providing a more complete "T-H" form outlining the total costs of healthcare services used. Ideally this approach would have provided both patients and providers, who have significant influence over the course of treatment, with better information not only on the cost of treatment, but on the benefits of various treatment options. Finally, we suggest that cost-sharing in the use of healthcare services by patients should be limited to encouraging the use of high-value services and discouraging the use of low-value ones through price signals to both patient and providers.

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William B.P. Robson, "The Glacier Grinds Closer: How Demographics Will Change Canada's Fiscal Landscape", *E-brief*, 30 septembre 2010, 6 pages.

[http://www.cdhowe.org/pdf/eBrief\\_106\\_Robson.pdf](http://www.cdhowe.org/pdf/eBrief_106_Robson.pdf)

Suggestions de solutions pour réduire l'impact du vieillissement de la population sur les dépenses publiques.

- Demographic pressures on future program spending will create an implicit liability amounting to \$2.8 trillion for Canadian governments. Potential policy solutions include prefunding of certain programs, such as drug subsidies for elderly patients, spending restraint and longer-run reforms in financing and cost control.
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## FRASER INSTITUTE

Nachum Gabler et Diane Katz, "Contraband Tobacco in Canada: Do Excise Taxes Encourage the Black Market?", *Fraser Forum*, septembre-octobre 2010, 4 pages.

<http://www.fraserinstitute.org/uploadedFiles/fraser-ca/Content/research-news/research/publications/fraserforum-september-october-2010.pdf>

La taxe d'accise sur le tabac: un coup de pouce à la contrebande?

- Anti-smoking advocates and public health officials have long regarded tobacco taxes as an effective way to curb smoking. By inflating the cost of cigarettes, these taxes do discourage smoking to some extent, while generating additional revenues for the government. However, high tobacco excise taxes also spur black market activity as price sensitive consumers seek to evade taxation and traffickers cash in on the increased demand for cheaper tobacco products.
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## ÉTATS-UNIS

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### NATIONAL TAX JOURNAL

Klara Sabirianova Peter, Steve Buttrick et Denvil Duncan, “Global Reform of Personal Income Taxation, 1981–2005: Evidence From 189 Countries” 63 *National Tax Journal* 447-78, septembre 2010.

Résumé (texte intégral accessible aux membres du NTA) :

<http://ntj.tax.org/wwtax/ntjrec.nsf/009a9a91c225e83d852567ed006212d8/b5976b9b3ae95122852577a8003d7c41?OpenDocument>

Analyse comparative et historique des systèmes d'imposition des individus à travers le monde.

- We use a panel of 189 countries to describe trends in national personal income tax systems between the years 1981 and 2005. Using complete national income tax schedules, we show that tax rates at higher income levels, structural progressivity and the complexity of national tax systems have declined significantly; however, the degree of these changes varies considerably across countries. We also find that the relationship between tax rates and revenue is positive for high income countries but declines with weaker institutions and lower levels of economic development.

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### CONGRESSIONAL BUDGET OFFICE

Congressional Budget Office, *The Economic Outlook and Fiscal Policy Choices*, 28 septembre 2010, 42 pages.  
[http://www.cbo.gov/ftpdocs/118xx/doc11874/09-28-EconomicOutlook\\_Testimony.pdf](http://www.cbo.gov/ftpdocs/118xx/doc11874/09-28-EconomicOutlook_Testimony.pdf)

Le CBP analyse les effets de diverses mesures fiscales proposées sur l'économie américaine.

- This testimony reviews the Congressional Budget Office's (CBO's) recent analyses of the economic outlook and the potential impact on the economy of various fiscal policy options. It also adds to those analyses by quantifying the economic impact of extending some or all of the 2001 and 2003 tax cuts that are scheduled to expire in three months.

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### ERNST & YOUNG

Andrew Phillips, Robert Cline, Thomas Neubig et Julia Thayne, *Total State and Local Business Taxes: State-By-State Estimates for Fiscal Year 2009*, mars 2010, 28 pages.

[http://www.ey.com/Publication/vwLUAssets/Total-state-and-local-business-taxes-March-2010/\\$FILE/Total-state-and-local-business-taxes-March-2010.pdf](http://www.ey.com/Publication/vwLUAssets/Total-state-and-local-business-taxes-March-2010/$FILE/Total-state-and-local-business-taxes-March-2010.pdf)

Portrait des taxes d'état et locales payées par les entreprises en 2009 aux États-Unis.

- This study presents detailed, state-by-state estimates of the state and local taxes paid by businesses for fiscal year 2009, and is the eighth annual report prepared by Ernst & Young LLP in conjunction with the COST. In addition to presenting tax estimates for the most recent fiscal year, the study also examines business taxes over the past business cycle and describes the impact of the recession on state and local business tax collections. This study estimates the current level of total taxes paid by businesses to state and local governments. These include business property taxes, sales and excise taxes paid by businesses on their input purchases, gross receipts taxes, corporate income and franchise taxes, business and corporate license taxes, unemployment insurance taxes, individual income taxes paid by owners of noncorporate (pass-through) businesses and other state and local taxes that are the statutory liability of business taxpayers. The state-by-state business tax estimates reveal significant variation in the level of state and local taxes paid by business across the states relative to economic activity and government services benefiting businesses.

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## URBAN INSTITUTE

John Holahan, *Will Health Care Reform Increase the Deficit and National Debt?*, août 2010, 5 pages.  
<http://www.urban.org/UploadedPDF/412182-health-reform-deficit.pdf>

La réforme du système de santé réduira le déficit, tel que prévu par le CBO.

- This paper reviews CBO forecasts of spending and revenues and assesses whether the estimates of the impact on future deficit are realistic and sustainable over time. The conclusion is that the CBO projections have not underestimated spending growth in any significant way. There are some ways in which spending may prove to be higher, but on the other hand, CBO may also have underestimated the effectiveness of many cost-containment provisions in the bill.

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Alan J. Auerbach, William G. Gale, Benjamin H. Harris, “Activist Fiscal Policy”, *Journal of Economic Perspectives*, vol. 24, no 4, pp. 141-164, automne 2010, 24 pages.  
<http://www.urban.org/UploadedPDF/1001481-Activist-Fiscal-Policy.pdf>

L’interventionnisme fiscal est-il vraiment efficace pour contrer les effets de la crise économique?

- This paper reviews the recent evolution of thinking and evidence regarding the effectiveness of activist fiscal policy. Although fiscal interventions aimed at stimulating and stabilizing the economy have returned to common use, their efficacy remains controversial. This paper reviews the debate about the traditional types of fiscal policy interventions, as well as more targeted policies. It concludes that while there have certainly been some improvements in estimates of the effects of broad-based policies, much of what has been learned recently concerns how such multipliers might vary with respect to economic conditions.

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## CENTER ON BUDGET AND POLICY PRIORITIES

Chuck Marr et Gillian Brunet, *Extension of High-Income Tax Cuts Would Benefit Few Small Businesses; Jobs Tax Credit Would Be Better*, 3 août 2010, 6 pages.  
<http://www.cbpp.org/files/8-3-10tax.pdf>

L’extension des baisses d’impôts sur les revenus élevés augmenterait les déficits, ne profiterait qu’à peu d’entreprises et serait inefficace pour créer des emplois.

- Proponents of extending President Bush’s 2001 and 2003 tax cuts for people with incomes over \$250,000 argue, in part, that allowing them to expire after 2010 would weaken the economy by hurting small businesses. In reality, however, extending the tax cuts would do little for small business because only the top 3 percent of people with any business income, let alone income from a small business, would benefit. Over the long term, an extension would likely harm the economy, and thus small business, by adding about \$1 trillion to deficits and debt over the next decade and even larger amounts in subsequent decades. Policymakers who are rightly concerned that nearly one in ten Americans cannot find a job should allow the high-income tax cuts to expire on schedule and channel the resulting revenues in the first year to a robust job-creation tax credit. The Congressional Budget Office (CBO) estimates that a cut in employer payroll taxes for firms that hire more workers would create four to eight times as many jobs per dollar of cost as extending the high-end tax cuts. Moreover, such a tax credit would be strictly temporary and thus would add only negligible amounts to long-term deficits.

Elizabeth McNichol et Nicholas Johnson, *"FairTax" Proposals to Replace State Income and Business Taxes With Expanded Sales Tax Would Create Serious Problems*, 7 septembre 2010, 11 pages.

<http://www.cbpp.org/files/9-7-10sfp.pdf>

Le remplacement des impôts sur les bénéfices et des taxes d'affaires par une taxe à la consommation n'est pas une solution pour les états.

■ Proposals in several states to eliminate income and business taxes and substitute higher, broader sales taxes would threaten a state's ability to maintain necessary services over time and sharply increase the taxes that many low- and middle-income households pay. This report reveals that "FairTax" proposals would require huge, and probably unworkable, sales tax rate hikes; levy those new, higher rates on transactions that no state has ever attempted to tax; create an unsustainable spiral of rising rates and widening exemptions; fail to boost state economies; undermine long-term revenue adequacy and raise taxes on the middle class.

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Michael Mazerov, *Cutting State Corporate Income Taxes Is Unlikely to Create Many Jobs*, 14 septembre 2010, 15 pages.

<http://www.cbpp.org/files/9-14-10sfp.pdf>

La diminution de l'impôt des sociétés ne stimule pas la croissance économique.

■ Corporate income taxes are important sources of revenue that states use to fund public services, including services essential to long-term economic growth like education, infrastructure, health care, and public safety. Nonetheless, a number of 2010 gubernatorial candidates have made corporate tax cuts key planks of their campaign platforms. This continues a trend of the past couple of years, during which policymakers in several states have proposed cutting corporate income tax rates — or even eliminating the tax completely — as a strategy for stimulating economic growth and creating jobs. These proposals, however, offer false hope. Corporate income tax cuts are unlikely to have a positive impact on a state's rate of economic growth or the pace at which it generates private-sector jobs. Such actions would produce no net short-term stimulus, due to state balanced-budget requirements; could lead to a near-term drop in total in-state economic activity because corporations are unlikely to spend the full amount of the tax cut in-state and would create little or no added incentive for corporate investment in the long run.

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## INSTITUTE ON TAXATION AND ECONOMIC POLICY (ITEP)

*"Writing Off" Tax Giveaways: How States Can Help Balance Their Budgets by Reforming or Repealing Itemized Deductions*, août 2010, 48 pages.

<http://www.itepnet.org/pdf/itemize0810.pdf>

Les états pourraient éliminer ou remplacer certaines déductions afin d'augmenter leurs recettes sans augmenter les taux d'imposition.

● "Writing Off" Tax Giveaways examines options for reforming itemized deductions in the thirty-one states, plus DC, that offer such deductions. The study, released on August 24, 2010, focuses on five potential reforms: repealing itemized deductions entirely, capping the maximum size of itemized deductions, converting itemized deductions to a credit, instituting a phase-out for upper-income taxpayers, and decoupling from the portion of the Bush tax cuts that repealed the federal "Pease" phaseout. The study finds that every state offering itemized deductions could raise much needed revenues without imposing tax increases on low- and middle-income families by enacting at least one of these reforms.

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*Credit Where Credit is (Over) Due: Four State Tax Policies Could Lessen the Effect that State Tax Systems Have in Exacerbating Poverty*, septembre 2010, 18 pages.

<http://www.itepnet.org/pdf/povertycredits0910.pdf>

Quatre mesures fiscales pour contrer la pauvreté.

■ New poverty figures from the US Census suggest that the road to economic security will be a long one for the low-income families hit hardest by the recession. At the same time, state and local tax systems exacerbate the situation by imposing a greater responsibility on low income families than on wealthy ones. State tax systems have the potential to play an important role in curbing the impact of poverty and ensuring economic security for all residents. Virtually every state could jump-start their anti-poverty efforts with relatively little effort by enacting one or more of these four proven and effective tax reforms: Refundable state Earned Income Tax Credits, property tax circuit breakers, targeted low-income credits, and child-related tax credits.



## INTERNATIONAL

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### ORGANISATION DE COOPÉRATION ET DE DÉVELOPPEMENT ÉCONOMIQUES (OCDE)

Anna Cristina D'Addio et Herwig Immervoll, *Earnings of Men and Women Working in the Private Sector: Enriched Data for Pensions and Tax-Benefit Modeling*, 31 août 2010, 50 pages.

[http://www.oecd.org/officialdocuments/displaydocumentpdf/?cote=DELSA/ELSA/WD/SEM\(2010\)8&doclanguage=en](http://www.oecd.org/officialdocuments/displaydocumentpdf/?cote=DELSA/ELSA/WD/SEM(2010)8&doclanguage=en)

Données sur les salaires des pays de l'OCDE en fonction du sexe et du niveau de revenus.

● Le concept de salaire moyen de l'OCDE (SM) est couramment utilisé comme référence pour la modélisation des impôts/prestations et des retraites. Le but de ce document est d'examiner s'il est possible d'utiliser de plus grands ensembles de données sur les salaires afin d'adapter ces exercices de modélisation à la situation de différents groupes d'actifs, tels que les hommes et les femmes ayant des revenus élevés ou bas. Dans un premier temps, on utilise les sources disponibles sur la répartition des revenus et on fournit une évaluation précise des différences de mesure et de définition concernant le salaire moyen, en faisant une distinction entre le revenu des hommes et celui des femmes. Selon nous, cette approche pragmatique permet d'obtenir des données qui dépassent le but fixé par la modélisation des impôts/prestation et des retraites. De plus, elle le fait en compatibilité avec les exercices de modélisation précédents qui se fondaient sur le SM. Nous mettons en évidence la question de la qualité des données et discutons des possibles limites de la répartition des revenus imputées sur les salaires moyens.

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Centre for tax policy and administration – Committee on fiscal affairs, *Offshore Voluntary Disclosure Programmes – Comparison of Key Features*, 8 septembre 2010, 46 pages.

[http://www.oecd.org/officialdocuments/displaydocumentpdf/?cote=CTPA/CFA\(2010\)78/FINAL&doclanguage=en](http://www.oecd.org/officialdocuments/displaydocumentpdf/?cote=CTPA/CFA(2010)78/FINAL&doclanguage=en)

Les résultats des programmes de divulgation volontaire des 39 pays participants.

● This document compares the key features of offshore voluntary disclosure programmes, including both general rules and specific programmes, in all 39 countries participating in the work of the OECD's Committee on Fiscal Affairs (CFA), as either members or observers. It compares the consequences for a taxpayer who has committed tax evasion and is detected by the tax authorities without having made a timely and comprehensive voluntary disclosure with the situation of a taxpayer who has committed tax evasion but has made a timely and comprehensive voluntary disclosure before being detected by the tax authorities. The note generally reflects the situation up until March 2010. Countries considering the introduction of measures in this area can use the information in this note to compare different strategies. The information can also be used by countries to review their existing measures. The document has been approved and declassified by the Committee on Fiscal Affairs under the written procedure on 9 August 2010.

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Centre for tax policy and administration - Development co-operation directorate, *Proposal for a Joint DAC/CFA Tax and Development Programme*, 24 septembre 2010, 22 pages.

[http://www.oecd.org/officialdocuments/displaydocumentpdf/?cote=COM/CTPA/CFA/DCD/DAC\(2010\)2/REV1&doclanguage=en](http://www.oecd.org/officialdocuments/displaydocumentpdf/?cote=COM/CTPA/CFA/DCD/DAC(2010)2/REV1&doclanguage=en)

L'OCDE met sur pied un programme pour aider les pays en développement à se doter d'un système fiscal efficient.

- The expected outcome of a three year Programme starting in 2011 will be an enhanced enabling environment for developing countries to collect an appropriate share of tax revenue and to build effective states. This will be achieved primarily through work on international tax matters, an area of clear OECD comparative advantage. The Programme will be supported by an informal multi-stakeholder Task Force comprised of interested OECD countries, developing countries, international organisations, civil society and business. The Task Force, which met on 11 May 2010, provides an important platform for delivering advice and impetus to the two Committees which will jointly oversee the Programme. The programme will bring together the work of the tax and development communities within the OECD. At the OECD's May 2010 Ministerial Council, Ministers acknowledged the urgent need for progress in the field of tax and development, commending OECD co-operation with developing countries to support effective tax systems and combat offshore tax evasion.

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## INTERNATIONAL TAX DIALOGUE

Wilson Prichard, *Taxation and State Building: Towards a Governance Focused Tax Reform Agenda*, mai 2010, 57 pages.

<http://www2.ids.ac.uk/futurestate/pdfs/Wp341%20web.pdf>

Pour les pays en développement, la mise sur pied d'un système fiscal doit contribuer à une meilleure gouvernance de l'état.

- Taxation is fundamental to sustainable development, as it supports the basic functions of an effective state and sets the context for economic growth. More often overlooked is the role of taxation as a catalyst for the development of responsive and accountable government, and for the expansion of state capacity. Recent research has begun to focus on this broader relationship between taxation and state building, but the analysis has frequently remained relatively theoretical and abstract. This paper seeks to chart new territory by translating the findings of existing research into a practical agenda for action, focusing on the specific measures that governments, with the support of development partners, could be taking to strengthen the state building role of taxation. In short, this paper seeks to outline the core elements of a governance focused tax reform agenda.

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## SOCIAL SCIENCE RESEARCH NETWORK

Rose M. Baker et David Passmore, *Benchmarks for Assessing the Potential Impact of a Natural Gas Severance Tax on the Pennsylvania Economy*, 13 septembre 2010, 27 pages.

[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1667022](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1667022)

Les effets sur l'économie d'une redevance sur le gaz de schiste en Pennsylvanie.

- The Marcellus Shale natural gas play has the potential to provide an important source of energy for the U.S. and to create significant economic impacts for Pennsylvania. However, the Marcellus Shale development opportunity also has generated controversy about its potential environmental, safety, and health impacts. Whether to impose a severance tax on natural gas produced - and the structure, rate, and exemptions for such a tax - has been a focus of vigorous legislative and public attention and debate. A number of severance tax proposals have been offered. The potential impact of a natural



gas severance tax on the Pennsylvania economy has received slight analytical attention, even though the Pennsylvania General Assembly intended to enact a natural gas severance tax by October 1, 2010. The research reported in this document was designed to estimate the magnitude of the impact on the Pennsylvania economy of a Pennsylvania natural gas severance tax. We benchmarked the impact of every \$100 million of revenue collected from a natural gas severance tax between 2011 and 2015 jobs, business sales, income, and population in Pennsylvania. Of course, what is revenue for the Commonwealth is, at the same time, a production cost for Pennsylvania gas producers. For this reason, we treated the revenue collected as a production cost that gas producers cannot pass along to customers. Also, some yet-to-be-decided plan will allocate revenue collected to state government and to local county and municipal governments. Therefore, we also considered the economic consequences for Pennsylvania of spending the severance tax revenue collected under various spending plans. Our main conclusion is that a severance tax on natural gas extraction in Pennsylvania would increase costs for gas drilling companies, but spending the resulting increase in state revenue generated by the tax could yield positive, but small, impacts on the state's economy and population.

#### Équipe de rédaction du Bulletin de veille

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