

CONTENTS

<i>Figures and Tables</i>	xi
<i>Acknowledgments</i>	xiii
PART ONE – DEBATING TAXATION	
1. Why Might Governments Tax the Rich?	3
2. Treating Citizens as Equals	24
PART TWO – WHEN HAVE GOVERNMENTS TAXED THE RICH?	
3. The Income Tax over Two Centuries	53
4. Taxing Inheritance	93
5. Taxes on the Rich in Context	114
PART THREE – WHY HAVE GOVERNMENTS TAXED THE RICH?	
6. The Conscription of Wealth	135
7. The Role of War Technology	170
8. Why Taxes on the Rich Declined	185
9. What Future for Taxing the Rich?	206
<i>Notes</i>	219
<i>References</i>	247
<i>Index</i>	261