



Mobilizing Resources in Latin America: The Political Economy of Tax Reform in Chile and Argentina

Omar Sanchez

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Focused on the institutional conditions that that undergird successful state-building in the developing world by following the evolution of tax policy reform in Chile and Argentina, this book seeks to expand analytically on standard institutionalist accounts of taxation by bringing into the explanatory framework the importance of institutional strength (not just design) as well as informal institutions (in addition to formal ones) for policy reform. This two-country "focused comparison" is highly empirical, following the political dynamics of tax policy on a year-to-year basis while showcasing some of the most important political and institutional nuances specific to both nations.

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