

SUMMER 1997, VOL. 26, NO. 3

# Perspectives

## ON POLITICAL SCIENCE

### SYMPOSIUM ISSUE, PART ONE

**The Presidency, Then and Now**  
Edited by Phillip G. Henderson

**The Example of George Washington**  
Forrest McDonald

**Jefferson's Conception of the Presidency**  
David N. Mayer

**Clinton, Carter, and the Policy Wonk  
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Phillip G. Henderson

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### FEATURE REVIEW

*Winning the Peace: America and World Order  
in the New Era*  
John Gerald Ruggie (rev. Ralph Numberger)

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Pollack, Sheldon D.  
**The Failure of U.S. Tax Policy:  
Revenue and Politics**  
University Park, PA: Penn State Press  
321 pp., \$29.95, ISBN 0-271-01582-9  
Publication Date: October 1996

In *The Failure of U.S. Tax Policy* Sheldon D. Pollack states that U.S. tax policy is dysfunctional in several respects and explains how this state of affairs resulted. Pollack tracks tax policy in the post-World War II era, paying particular attention to how the tax policy agenda continues to be influenced by representatives of a wide variety of interests.

Pollack focuses on turning points in U.S. tax policy, the post-Watergate reforms, and the 1986 Tax Reform Act and argues that post-Watergate reforms weakened party control and congressional leadership in federal tax policymaking. The changes of requiring open legislation markup sessions and decentralizing committee assignments were intended to focus more attention and oversight on the executive and legislative processes. Pollack holds that the changes, rather than improving the process, caused a wide variety of interests to gain undue influence in the tax-writing process. These interests—including lobbyists, outside tax experts, the media, think tanks, and self-styled congressional experts—now dictate the tax policy agenda at the federal level.

The outcomes of the changes, Pollack says, are inefficiently written tax laws and an excessively cumbersome tax code. While the 1986 Tax Reform Act added some consistency to federal tax policy, it did not change tax policymaking in a meaningful way. Pollack reasons that tax policymaking degenerated into an exercise in partisan bickering, manifested most clearly in Republican attempts to revamp the federal tax code after the 1994 election. He sees recent tax policy discussions as not much more than presentation of an "issue du jour" (flat tax, capital gains cut, middle-class tax cut). They do not provide sufficient attention to the needs of the greater U.S. society.

Pollack offers a persuasive and convincing statement for the need for institutional change in the federal tax policy arena. Many authors examine the political aspects of U.S. tax policy. Pollack goes further, clearly identifying the political, social, and institutional parties to the process of tax development, implementation, and administration. He evaluates the process at every

step from the perspective of many disciplines, making his book especially useful compared to others of its kind.

*The Failure of U.S. Tax Policy* is excellent reference material for policymakers, analysts, economists, educators, and students of national fiscal policy. Business, economics, and political science professors would do well to place it on their required reading list.

Pollack is a tax attorney and an assistant professor of business law at the University of Delaware. He holds a law degree from the University of Pennsylvania Law School and a doctorate in political science from Cornell University.

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