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## Tax Law in a Liberal Democracy: Exploring the Relationship Between Tax and Good Governance

Every year, the *Loyola University Chicago Law Journal* publishes a Symposium Issue, which is compiled from articles produced by speakers at the *Law Journal's* annual conference. The conference focuses on a legal issue with prevalence and significance in modern society. In March 2008, the *Law Journal* brought together several nationally recognized scholars and practitioners to discuss the balance between taxation and democratic ideals.

Taxation is an issue that affects every person in this country, whether through paying taxes or receiving tax-funded benefits. The issue of taxation in a democracy is especially relevant in a presidential election year, where each candidate is proposing different types of tax reforms. Democracy is associated with terms like independence and liberty, whereas taxation is rife with themes of codependence and compulsion. How do these things coexist in modern society, and more importantly, how *should* they? This is the issue that the 2008 conference sought to address, and it is the focus of the articles in this Symposium Issue.

Each author has approached the topic in a unique and interesting way, which has resulted in a very diverse and fascinating issue of the *Journal*. The articles in this issue range from a historical perspective on taxation in America to more technical explorations of current tax code provisions and possibilities for future revision. The articles explore the inconsistencies of the current tax system, the knowledge of the American public concerning taxation issues, and income inequality and the delivery of welfare benefits. With such a range of topics, there is sure to be something of interest for everyone—from the casual reader to the tax expert—and we sincerely hope you enjoy this special issue of the *Journal*.

The *Law Journal* would like to thank all of the authors for contributing to this issue of the *Journal* and for all of the time and effort they have invested. We would also like to thank everyone involved in the conference—journal members, participants, and attendees—for their part in making the conference a great success. I would also like to thank Professor Jeffrey Kwall for providing comments on Loyola's tax program for inclusion in this issue. Finally, I want to thank the editorial

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