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DOI:10.19376/j.cnki.cn11-1011/f.2017.09.004

Cassing and Hillman(1982) Flowers(1988)

Zodrow and Mieszkowski(1986) " " "

Wilson 1986 (Race to the Top)" Keen

and Kotsogiannis(2002)

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Race to the Bottom "

Zero- Sum Game Edwards and Keen(1996)

Brennan and Buchanan

(1980)

Besley and Case(1995)

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2014

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16X JC 790001)

Ollé, 2002 Esteller- Moré and Solé-

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1 9 9 4 (2006)

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2011

2007

2007

2015

2001

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2004 4 788

2009 9) (2008 30)
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 18)
 2011 34 (2008 73)
 2004 4 ()
 2009 9 2014 62)
 2011 34 (2015 63)
 2010
 12 17
 2012 26 54
 1994
 40%- 45%
 " "
 (T a x
 Transparency)
 " "
 " " " " "
 " " McNichol(2014)
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 " "
 1993 51 " "
 (1998 4) (2000 2) (T a x

200 " "[N]. 2003- 07- 07.
 [J]. 2005(22).
 [J]. 2015(2).
 " "[J]. 2014(12).
 " "[N]. 2012- 11- 28

Expenditure Budget)

(Kleinbard 2010)

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		"	"
Heald(2006)		"	"
"	"		
		"	"
"		"	"

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