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and answer questions raised by theoretical analysis. 2. UTILITY MAPPING OF PREFERENCES Utility function: A utility function is some mathematical function translating consumption into utility: $U = u(X_1; X_2; X_3; \dots)$ where $X_1; X_2; X_3$; and so on are the quantity of goods 1, 2, 3, ... consumed by the individual Example with two goods: $u(X_1; X_2) = p X_1 X_2$ with X_1 num-ber of movies, X_2 number of music songs ...

Theoretical Tools of Public Finance (Chapter 2 in Gruber 's ...

TAX INCIDENCE $dp/dt = D \quad S - D$ When do consumers bear the entire burden of the tax? ($dp/dt = 0$ and $dq/dt = 1$) 1) $D = 0$ [inelastic demand] (e.g. short-run demand for gasoline inelastic (need to drive to work)) 2) $S =$ [perfectly elastic supply] (e.g.: perfectly competitive industry) When do producers bear the entire burden of the tax?

Lecture 3: Tax Incidence and Efficiency Costs of Taxation

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