

CALL FOR PAPERS

FRIDAY 27TH OCTOBER 2023

VIA SILVIO D'AMICO, 77

**The building of fiscal democracy:
A 120-year retrospective of Amilcare Puviani's
"Theory of fiscal illusion"**

Amilcare Puviani's (1903) theory of fiscal illusions as *misperceptions by individuals of the total amount of tax burden and of the benefit returned for public expenditure* represents a milestone in the debate concerning the fiscal choices of the State. The theory has channelled an ever-increasing international attention due to the "rediscovery" by James Buchanan in the 1960s and has found a wide application in different fields like (not limited to) public finance, political economy and behavioural economics since then. At the same time, Puviani's work was also largely ignored during his time and often misinterpreted by his readers, particularly in most recent contributions. However, Public Choice thesis that governments have the incentive to mask the real tax burden of public expenditures, Public Finance issue of taxpayers' underestimation of public spending benefits, and the Political economy of budget deficits and fiscal governance are all examples which testify how Puviani's fiscal illusion is paramount.

The workshop will celebrate the 120 years of Amilcare Puviani's "Teoria della illusione finanziaria" published in 1903. This is an opportunity to present unpublished material from Puviani's archive and study his work and influences on economic thought. The aim is to place the theory of fiscal illusion in a historical perspective as a contribution to the building of fiscal democracy.

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We welcome the submission of research papers dealing with the theory of fiscal illusion in history of economic thought, public choice and public finance and other related disciplines. In details, the workshop will include three main panels:

- 1) Amilcare Puviani's original theoretical framework in its contemporary context: the reception of "illusione finanziaria".
- 2) Amilcare Puviani's inheritance: a multidisciplinary perspective
- 3) Current interpretations of Amilcare Puviani: use and misuse of fiscal illusion in economic theory and policy.

Proposals should clearly present: (1) a descriptive title; (2) a statement of theme and purpose that includes a problem statement; (3) the originality and significance of the paper.

Proposals should not exceed the 2-page limit and must be **submitted by 1st July 2023** to elina.desimone@uniroma3.it. Notification of **acceptance will arrive by July 15th 2023**.

Scientific and organizing committee: Alberto Baffigi (Bank of Italy), Elina De Simone (Roma Tre University), Paolo Liberati (Roma Tre University), Massimo Paradiso (University of Bari).

Participation at the event is free of charge, but registration is compulsory. Participants which do not intend to present a paper can register [here](#).

The workshop will be hosted by the Department of Economics of Roma Tre, Via Silvio D'Amico 77, 00145, Rome.