

**Authors**

Lee Crawford

## Randomized Taxes?

This past week, wrangling over the Bush-era tax cuts has riveted Washington... If only there were a scientific way to determine the real impact of taxation on industriousness, labor supply, and innovation.

According to some scholars, there is. Randomly assign a representative sample of the population — say, 10,000 taxpayers — a lower tax rate, and see what happens...

In a paper to be published in the University of Pennsylvania Law Review this spring, Yale professors Ayres and Yair Listokin and George Washington University law professor Michael Abramowicz advocate the systematic introduction of randomized trials throughout government

As Donald Green of Yale says, “We test pharmaceuticals because there are billions of dollars at stake, and lives.” The same, he argues, is true of our laws, yet we don’t subject them to the same scrutiny. “In some ways the question is, how badly do we want to know?”

[Boston Globe](#) (HT: [@RachelStrohm](#))

December 13, 2010