

**POPULAR SUPPORT FOR PROGRESSIVE TAXATION**  
**IN THE PRESENCE OF INTERDEPENDENT PREFERENCES<sup>1,2</sup>**

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***Abstract:*** We show that a marginal rate progressive tax always defeats a marginal rate regressive tax under pairwise majority voting (so long as the latter collects at least as much revenue as the former one) irrespective of whether the voters care at all about their relative incomes or not.

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