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Strategies for Fiscal Difficulties of Local Governments: A Fiscal Sociology  
Perspective

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Abstract

This study attempts to discuss the fiscal difficulties of local governments and the strategies to be adopted from the view points of scholars from Fiscal Sociology discipline who have offered several perspectives to deal with them. They specially want the policymakers to consider simultaneously (i) the central and local government finances, (ii) the efficiency and equity criteria, (iii) the sources of tax revenue distribution and the division of authority. They also expect (a) the social relationships behind local government expenditures and tax collection and (b) the quasi-fiscal agencies to be considered.

Key words : Fiscal sociology; Local fiscal difficulties