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## **Urban Institute Reviews Charitable Contributions Deduction.**

This paper attempts to better understand rhetoric over the charitable contributions deduction, arguing that debate surrounding the deduction is ultimately a projection of more fundamental debates relating to the theme of government versus charity. The phrase “government versus charity” can mean government as opposed to charity or government in opposition to charity. The first sense contemplates the need to choose which of government versus charity should supply a given good or service. The second sense contemplates the ideal regulatory posture of government in relation to charity. Competing views over the charitable contributions deduction often reduce to competing views over these two issues.

The full paper is available at:

<http://www.urban.org/UploadedPDF/412818-The-Charitable-Contributions-Deduction.pdf>

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