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TAXATION, REDISTRIBUTION AND PROPERTY RIGHTS

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What kinds of taxation, if any, are just, relative to a given set of property rights? To answer this question, we first need to clarify what taxation is, what justice is and what property rights are. We shall see that full moral ownership of a resource is indeed incompatible with just taxation for the use or ownership of that resource, but various forms of near-full ownership are compatible.

Taxation and Justice

Our topic is the justice of taxation relative to a given set of moral property rights. Let us start by clarifying the notions of taxation and justice.

A tax, roughly speaking, is a financial charge made by a state upon an entity (e.g., individual or corporation) for the support of state operations and programs and subject to forcible extraction and perhaps penalty if not paid. For accounting or legal purposes, taxes are often distinguished from: (1) compulsory payments for social insurance (e.g., unemployment insurance, health insurance or pension plans), (2) user fees for state-provided services (e.g., for using parks, sewage disposal or roads), and (3) miscellaneous other revenue (e.g., fines). I shall, however, understand taxes broadly to include all of these. Moreover, I shall also include state-required provisions of services (e.g., military service, or use of one's car or land) or goods (e.g., crops) as taxes as well (even though they need not require the payment of any specified financial value). In this broad sense, taxes include all state-required provisions of goods (including money) or services to the state. For simplicity, I shall not address state-required provisions of goods or services to others (e.g., state-required payments of car or health insurance premiums to a private company), but these can raise similar issues.

Our main question concerns the justice of taxation, but what is justice? Unfortunately, the term "justice" is used in different ways by different authors: (1) as moral permissibility for basic social structures, (2) as distributive fairness (e.g., net benefits in accordance with comparative desert), (3) as the fulfillment of all duties owed to

someone (i.e., as wronging no one) and (4) as fulfilling all enforceable duties, where an enforceable duty is one for which someone is permitted to forcibly ensure compliance (e.g., the duty not to kill, but not the duty to keep your promise to your mother).

I shall here use "justice" in the sense of the fulfillment of all interpersonal duties (duties owed to someone). Just actions in this sense are actions that wrong no one in the sense of infringing no one's rights. As long as rights are understood broadly to include choice-protecting and interest-protecting rights, as being either *pro tanto* or conclusive, and as sometimes being highly conditional, the topic of justice in this sense is very broad. It includes all moral duties except impersonal moral duties (duties owed to no one; i.e., a duty to X that applies even when all autonomous agents have validly consented to not-X and when not-Xing benefits all entities with moral standing).

It is important to keep in mind that my arguments do not automatically apply to the other concepts of justice above. If, however, one holds, as I do, that all and only duties owed to someone are enforceable (in principle), then the arguments will also apply to the concept of justice as fulfilling all enforceable duties (the fourth concept above).

Property Rights and Ownership

Ownership of a thing is a certain kind of bundle of rights over it. Throughout, we will focus on moral ownership (a certain kind of bundle of moral rights) as opposed to legal ownership (a certain kind of bundle of legal rights). We shall see that it does, if the individual *fully* owns the resource, but it need not do so where the ownership is less than full.

The classic analysis of ownership is that given by Honoré (1961), who identifies 11 elements of full (or liberal) ownership. This list, I believe, can be radically simplified to the following three kinds of right, where use of an object is understood broadly to include all the ways that persons can physically impact upon an object:

1. Rights to *control use* of the object: for example, the rights to possess, use, consume, waste, modify and destroy the object, and the right to manage (decide how others may use) the object;
2. Rights to *transfer* the rights to others (by sale, rental, gift or loan): for example, the right to alienate (transfer) the rights, and the lack of restrictions on transmissibility (e.g., all rights held can be transferred to others who may then transfer them to others *ad infinitum*);
3. Immunity to loss of these rights, except perhaps as a result of a rights infringement, and immunity to the loss of other rights for the mere possession or exercise of these rights: for example, the right to security (immunity from expropriation), absence of term (no loss after mere passage of time) and the absence of any conditionality on the provision of goods or services (e.g., rent).

Honoré has three elements that are not included in the above list, but they seem out of place: (1) prohibition of harmful use, (2) revisionary character (rules governing lapsed ownership rights) and (3) the right to income (e.g., rents and profits for allowing others to use it). The first element is not necessary, since the liberty right to use one's property is only a liberty right to use the object *as such*, in the sense that no one else's permission is needed for the mere use of the object. Property rights do not give the owners a liberty right to use the object in any way that they please. The full owner of a baseball bat has

no liberty right to smash your car with it. Hence, there is no need to include a prohibition of harmful use. That prohibition comes from the rights of others (e.g., your rights over your car).

The second element, revisionary character, concerns rules governing lapsed ownership rights. Such rules are indeed important, but they are not needed for a specification of full ownership, since they are about how one can *acquire* rights over a thing that someone else has abandoned or otherwise lost.

The third element is the right to income (fruits, rents, profits) from the object. Somewhat controversially, I believe that this element is not part of the rights of full ownership. The core idea of this right is that the owner of an object (e.g., a movie theater) who grants permission to others to use it for a fee (or rents it out or sells it) has a right to the income (or other resources) that this generates. I do not question that the owner has a right to this income; I merely question that this flows from her full ownership of the thing generating the income. To make this point clear, let us assume that I fully own a movie theater, the admission fee is \$10, you fully own \$10 and you have paid me this amount for admission. I now own the \$10, but this is so because you fully owned the \$10 before, and your full ownership included the full right to transfer it to me with my consent. I would still fully own the \$10 if you simply gave it to me as a gift and I accepted it. My ownership of the movie theater causally enabled me to get you to transfer \$10 to me, but it did not include a right to the full income. That flows from your full ownership of the \$10 and our mutual consent to a transfer.

There are two further property rights that Honoré mentions as accompanying remedies, but does not list separately:

4. Rights to compensation against another, if he/she uses the object without your permission and this harms you.
5. Rights of enforcement to prevent or rectify (e.g., extract compensation) use of the objection without one's permission.

Full ownership of a thing is a maximally strong bundle of property rights of the above five sorts. More exactly, it is a maximally strong bundle of such rights over a given thing compatible with someone else having the *same rights* over everything else in the world (except for the agent and the space the thing is occupying). Full ownership thus includes full rights to control the use of the object and full rights to transfer it to others. As I shall explain, however, there is indeterminacy with respect to the immunity to loss and the rights to compensation and enforcement.

The concept of full ownership, I claim, is indeterminate with respect to how strong the following three elements are: immunity to loss, rights to compensation and enforcement rights. This is because the stronger one person's compensation or enforcement rights are, the weaker another person's immunity to loss is. At one extreme (radical enforcement rights), the compensation and enforcement rights might be so strong that a person loses all his ownership rights if he infringes the rights of the former. At the other extreme, there might be no compensation or enforcement rights: individuals would have an unconditional immunity to loss of their ownership rights. Neither extreme view is plausible, but the point here is simply that there is a logical tension between (1) the compensation and enforcement rights and (2) the immunity to loss. As a result, the notion of full ownership is indeterminate with respect to these elements. This leaves, however, a determinate core of full ownership that consists of the full rights to control

use, the full rights to transfer the rights to others and full immunity to loss if one has not infringed the rights of others. (For further discussion of this issue, see Vallentyne, Steiner and Otsuka 2005.)

Let us now turn to our main question: whether just taxation is compatible with ownership.

Just Taxation and Ownership

Suppose that you *legally fully* own certain apples. Is that compatible with the legal permissibility of the state extracting an annual property tax on the value of your apples? It is not. Full legal ownership of a thing precludes the legal permissibility of taxation of the use of the thing or the possession or exercise of those rights. Our topic, however, is justice, and that is a moral, not a legal, issue. It concerns moral rights, not legal rights. The fact that you legally fully own something tells us little about what moral rights you have to it. Those who legally owned other people as involuntary slaves did not have any moral ownership of those individuals. If we are to assess the justice of taxation, we must focus on what *moral* rights of ownership people have.

Let us start by dismissing a radical challenge from Murphy and Nagel (2002). They claim that it is “logically impossible that people should have any kind of [moral] entitlement to all of their pretax income” (32). They defend this view by claiming that pretax income presupposes a market, which presupposes a government, which presupposes taxes (32). Thus, they conclude, “the idea of a *prima facie* property right in one’s pretax income—an income that could not exist without a tax-supported government—is meaningless” (36). This is not correct. The mistaken claim here is that a market presupposes a government. There is nothing incoherent in the idea of people having property rights in things (e.g., the apples and oranges that they grow) and their trading them in the absence of any government. Indeed, something like this takes place in primitive societies. Obviously, governments typically play a significant role in supporting markets, but that is not enough to support their radical claim that it is logically impossible for there to be markets without governments.

In the above passages, Murphy and Nagel overstate their case. Their real point is that moral property rights to external things are *justice-determined* rather than justice-determining (10). Moral property rights are, they claim, whatever rights suitably promote a just distribution of benefits and burdens (44–45, 75, 175). For example, on an egalitarian view, moral property rights might be whatever system of conventional property rights best promotes the relevant equality. This is a perfectly respectable view, but it does not show that prelegal moral property rights are logically impossible or meaningless. At best, it shows that they do not in fact exist. Moreover, even if moral property rights are justice-determined, this does not show that there are no *prelegal* property rights. What the law is is one thing, and what the just distribution of conventional property rights is is another. Egalitarians can, for example, claim that the disadvantaged in unjust inequalitarian states have a moral property right to more resources than the law acknowledges.

Let us return, then, to the question of whether moral ownership of a resource precludes taxation. Suppose that you *morally fully* own certain apples, and the state imposes an annual property tax on the value of your apples and takes possession of some of your apples accordingly. Does your full moral ownership establish that such a tax is unjust? It does indeed. If you fully own a thing, then you have an immunity against loss of any of

those rights, as long as you are not infringing the rights of others. If the state takes possession of some of your apples, it infringes your moral property rights over the apples and hence is unjust. More generally, moral full ownership of a thing precludes any taxation based on owners' mere possession or exercise of the ownership rights.

This point is compatible with property rights being justice-determined rather than justice-determining. The claim is only that, if someone has full moral ownership of a resource, then various kinds of taxation are unjust. We here leave open whether anyone has full moral ownership of anything (a claim that most people would deny). Moreover, just taxation is compatible with "almost" full ownership of a thing. One could have all the rights of full ownership except that one was liable to certain kinds of taxation. Full ownership is a bundle of rights and there is no conceptual reason why one must have either all of them or none of them. The core issue is thus the substantive issue of determining what property rights individuals have and what kinds of taxation, if any, that they allow.

Let us note two related points. First, even if taxation of a certain sort (e.g., income tax) is just, it doesn't follow that all kinds of taxation (e.g., head tax or wealth tax) are just. It depends on what is allowed by the form of moral ownership that individuals have. Second, even if a certain kind of taxation is just in principle, it does not follow that it is just in any particular case. It depends on how the tax revenues will be used. For example, if they will be used simply to enrich corrupt dictators and their associates, they will not be just.

For what purposes must tax revenues be used in order for them to be just? This is a controversial moral issue, but the least controversial use of tax revenues is providing solutions to problems of *market failure* (where the free market fails to operate efficiently). Three of the main sources of market failure are *imperfect competition* (where buyers or sellers can influence market price, e.g., monopolies and monopsonies), *externalities* (where costs or benefits are imposed on individuals without their consent, e.g., pollution) and *non-excludable goods* (where no one can be effectively excluded from using the good if it is provided to someone, e.g., national defense). In such cases, taxes can be used to provide disincentives for negative externalities or for subsidies for the provision of underprovided goods. Of course, the mere fact that there is a market failure does not guarantee that such government intervention is just. Sometimes there is *government failure*, where state intervention makes things less efficient than nonintervention (even if nonintervention involves market failure).

Two other, more controversial, purposes of taxation are paternalism and redistribution. *Paternalistic taxation* is taxation for the benefit of the person taxed. It might be an excise tax (e.g., on cigarette sales or casino winnings) intended to decrease use of certain goods or services, or it might be a required payment to provide certain goods or services (e.g., required payment to unemployment insurance, health care insurance or pension plan). Paternalistic taxation is controversial because some people believe that the state should not be paternalistic. *Redistributive taxation* is taxation to transfer income or wealth from some to others, typically from those with more to those with less. Although some moral views (e.g., radical right-libertarianism) reject all redistributive taxation, most views accept the justice of such taxation, at least in the case of taxing the very well off to help those who are very poorly off through no fault of their own (e.g., financing basic nutrition, health care and education of young children). More demanding forms of redistribution—to achieve some kind of equality of distribution of wealth or income, for example—are, however, highly controversial.

In short, full moral ownership of something precludes the justness of taxing the mere possession or exercise of the ownership rights. Nonetheless, such taxation is compatible with near-full moral ownership of the thing. The ownership rights just have to be weakened enough to allow the taxation, and the taxation revenues have to be used for a morally suitable purpose. The core debate about the justice of taxation is thus about the exact content of our moral property rights. The mere existence of moral property rights does not settle the issue.

In the final section, we shall consider certain property-rights arguments against taxation.

Property-Rights Arguments Against Taxation

Although we shall not consider all possible arguments against taxation, it will be instructive to consider three influential libertarian arguments on the topic made by Robert Nozick (1974). (For general discussion of Nozick's theory of justice, see Vallentyne 2011. For discussion of the justice of taxation according to various versions of libertarianism, see Vallentyne 2012.)

To start, there is Nozick's famous Wilt Chamberlain example (160–64), which is intended to show that theories of justice that require specified distributive patterns of goods involve unacceptable continual interference with people's lives. We shall focus on it as an argument against redistributive taxation.

Suppose that everyone starts with a just initial set of holdings (on one's preferred theory of justice, say equality of some sort). Now suppose that Wilt Chamberlain, a famous basketball player, agrees to play basketball in return for 25 cents from each spectator and the spectators voluntarily agree. Suppose that, over the course of the season, a million fans voluntarily purchase tickets and there are no other financial transactions. Chamberlain now has (at least) \$250,000 more than each of the fans. Whatever distributive pattern was invoked for the initial holdings (egalitarianism, desert theory, etc.), it would only be by accident if it were still satisfied. Thus, if justice is to be maintained, there must be continual redistribution among individuals. This, Nozick claims, is implausible. Given that the distribution arose from the voluntary choices that individuals had with respect to resources that they were, by assumption, entitled to control, how could the result be unjust? Moreover, such redistribution involves continual interference with people's lives, and it seems implausible that justice would require this. Nozick concludes that principles of justice do not impose distributive patterns.

Do theories of justice that are not purely procedural necessarily require continual interferences with people's lives in some empirical (nonmoral) sense? They do require at least some occasional interference, but the real question is whether nonprocedural theories require *significant* continual interference with people's lives. Some certainly do. For example, a theory that requires equal wealth *at all times* would be continually adjusting people's wealth levels, sometimes in significant ways. Nonprocedural theories, however, need not (as Nozick recognized: 164) be concerned with *difficult to achieve* states (such as maximal equality) *at each time*. Consider a principle that holds that justice requires that each person have *enough annual income for basic subsistence*. Under moderate abundance, if people start with a just share, this will not require frequent significant adjustments to the distribution.

Moreover, even Nozick's favored libertarian theory involves continual interference with people's lives. Those who are not entitled to given resources are threatened with

force if they use them without permission, are often forcibly prevented from attempting to use them and are often forced to compensate the victims if they do so. The real issue for Nozick, I think, is, not interference with people's lives but rather, the idea that, if one has certain (e.g., initial) rights over certain resources and one exercises them in a way that respects the rights of others, then the result must be just (and interference unjust). Let us explore that issue.

Nozick implicitly assumes that, in the Wilt Chamberlain example, the individuals have *full* ownership of their initial resources, but this need not be so. The correct theory of justice may only give them partial ownership. Individuals may have full rights to control the use of their property and to transfer those rights, but those rights may be conditional upon making certain payments to others (e.g., taxes). In the Wilt Chamberlain example, the correct theory of justice may say that initial and subsequent ownership of resources is conditional upon the payment of certain taxes on wealth levels above \$100,000 (where tax revenues are used to finance public goods and to provide equality of opportunity for young children). If the initial rights are so conditional, then there is nothing unjust about extraction of those payments. It all depends on how strong those initial rights are. Nozick's argument works only if one assumes full ownership of the initial allocation of resources.

Let us now consider a second argument of Nozick's (169–72) against taxation. He claims that “[t]axation of earnings from labor is on a par with forced labor.” The issue here only concerns income taxation, and only concerns labor income as opposed to capital income (e.g., interest, rents and profits) and natural resource income (e.g., rents on natural resources). In a footnote, Nozick states that he leaves open whether “on a par with forced labor” is to be understood as “is one kind of forced labor” or as something like “has the same moral problems as forced labor.” Labor-income taxation, however, is, pace Nozick, clearly not a kind of forced labor, since it does not force anyone to labor in the relevant sense. It only requires one to pay a tax if one chooses to labor. Those who are independently wealthy need not labor at all. Still, most people will need to generate labor income in order to survive, and these people will need to work additional hours in order to meet their basic needs. Unlike paradigm cases of forced labor, however, they are typically free to choose when, where, how and how much to labor. Moreover, no one is physically forcing them to labor. Hence, it seems to be a mistake to equate labor-income taxation with forced labor.

Even if labor-income taxation is morally equivalent to forced labor, this does not refute labor-income taxation. They may both be morally justified under certain conditions. Suppose that you have a morally enforceable obligation to repay the loan I made to you. If you have no external assets, and the only way of getting you to pay off your debt to me is to force you to labor with some of your wages going to me, it may be just to do so. Likewise, for taxation, if you have an enforceable duty to pay a labor-income tax, and you labor and refuse to pay the tax, then the state may have a liberty right to confiscate some of your assets. If you have insufficient assets, the state may have a liberty right to force you to labor in order to pay your fair share. Of course, there may be reasons against the state imposing forced labor, but it's far from clear that it is inappropriate in principle when it is the only way of getting someone to discharge an enforceable duty. If so, then both forced labor and labor-income taxation may be just under certain conditions. The key question is whether the individual has an enforceable duty to make the specified payments (e.g., taxes).

Let us now consider a third argument by Nozick against income taxation in particular and taxation in general. He writes that "[w]hether it is done through taxation on wages or on wages over a certain amount, or through seizure of profits . . . patterned principles of distributive justice involve appropriating the actions of other persons. . . . These principles involve a shift from the classical liberal principle of self-ownership to a notion of (partial) property rights in *other* people" (172). I fully agree that an enforceable duty to provide labor is incompatible with full self-ownership. The question is whether this is also true of the taxation of labor income or other kinds of taxation. I shall argue that it is not.

Suppose that you and I fully own ourselves and that you fully own \$100 except that it is subject to, say, 50% taxation if you transfer it to someone else (as a gift or as a payment for something). Such taxation is, I claim, fully compatible with our respective full self-ownership. We each have, for example, full rights of control of our bodies, and we each have the full moral power to transfer these rights to others. Our full self-ownership precludes the justice of forced labor, a wealth tax on personal internal endowments (natural talents), a tax on the use of one's body and the tax on the transfer of rights of self-ownership (e.g., sale of a kidney). Our full self-ownership does not, however, preclude the justice of a tax on the transfer of *external* resources (e.g., money from you to me). The full ownership of those external resources, by contrast, does preclude such a tax. (The point here is similar to that made above with respect to whether full ownership, of a movie theater for example, includes a right to income.)

Nozick believes, however, that full self-ownership leads to full ownership of certain external resources, and hence that taxation on the possession or exercise of those rights is unjust. Let us consider that argument (225–26), which I reproduce verbatim except for the material between square brackets.

1. People are entitled to their natural assets.
2. If people are entitled to something, they are entitled to whatever flows from it (via specified types of processes).
3. People's holdings flow from their natural assets [via the specified types of process].

Therefore,

4. People are entitled to their holdings.
5. If people are entitled to something, then they ought to have it (and this overrides any presumption of equality there may be about holdings).

The crucial conclusion is 4. Conclusion 5 merely makes clear that the entitlement is conclusive and not merely *pro tanto*.

Conclusion 4 and the supporting Premise 3, however, are clearly too strong. The history of the world is the history of theft and violence. It is thus implausible that the holdings that people happen to have flow from their natural assets via the specified entitlement-generating types of process (Premise 3) and implausible that people are entitled to the holdings that they happen to have (Conclusion 4). Nozick, of course, was aware of this, and he must here have intended merely to give an argument for the claim that it is *possible* for people to be entitled to their holdings. For our purposes, then, we should drop Premise 3 and weaken Conclusion 4 to:

- (4*) If people's holdings flow from their natural assets (via the specified types of process), then they are entitled to their holdings.

This is the core conclusion of the argument that is relevant to our purposes. Let us, then, examine the two supporting premises. Throughout, I shall interpret Nozick's references to entitlement as reference to full ownership (which is I what I believe he intended).

The first premise is just an assertion of initial full self-ownership (natural talents are one's initial, personal internal endowments). Although this would be rejected by most, I shall not question it here. My goal is to show that taxation of external resources does not infringe full self-ownership.

The second premise asserts that someone who fully owns something fully owns the results of applying specified processes to it. This presupposes that the determination of moral ownership is purely procedural (purely historically based) and not sensitive to consequence-based (future-regarding) considerations. Many would reject this, but even if it is granted, there are still problems with the argument. The key issue concerns the content of the specified processes. Nozick is not entirely clear on this, but his appeal, just prior to the above argument, to Lockean rights (225; see also: 150–53, 174) suggests that there are three generic kinds of processes: (1) appropriation: a process by which one acquires private property over resources that were previously unowned, (2) transfer: a process by which one person transfers some of her rights to another and (3) prevention and rectification: a process by which a person acquires certain rights in virtue of another infringing his or someone's rights. For the sake of argument, let us accept these three generic processes and ask whether they support the second premise. For simplicity, let us focus on the appropriation process. Similar points apply to the other two.

Clearly, it is *conceptually possible* for morality to be such that certain appropriation processes give one full ownership of the unowned resources. The relevant issue, however, is whether the *correct* principles of morality recognize such processes. Nozick is thinking that something like the following is a valid moral principle:

Unrestricted Appropriation

If one fully owns oneself, one stakes a claim to (and/or mixes one's labor with) unowned resources and one compensates anyone who would be disadvantaged by one's appropriation of those resources, then one fully owns those resources.

This does support Premise 2, but it is a principle that few would accept. Moreover, a slight variation on the principle casts doubt on the premise. Consider:

Restricted Appropriation

If one fully owns oneself, one stakes a claim to (and/or mixes one's labor with) unowned resources and one compensates anyone who would be disadvantaged by one's appropriation of those resources, then one fully owns those resources, *except that those rights are subject to expropriation if certain taxes are not paid.*

Like the unrestricted version, this is a purely procedural principle, but it does not confer full ownership. It confers all the rights of full ownership except that the immunity to loss is weakened to allow expropriation for nonpayment of certain taxes. (A version of left-libertarianism endorses this principle with taxes equal to the competitive value of the claimed rights over natural resources and the funds used to promote equality of opportunity. See, for example, Vallentyne, Steiner and Otsuka 2005 and Vallentyne 2012.) This principle does not support the second premise, since the specified

process does not confer full ownership of what flows from full ownership via the process. It confers the rights to control use and the right to transfer the rights to others, but the immunity to loss is conditional on the payment of certain taxes. There is, that is, nothing about procedural processes as such that guarantees the truth of Premise 2.

This, of course, does not establish that Premise 2 is false. It merely shows that it is far from obvious that it is true. Indeed, it is true only on a specific, purely procedural conception of justice that is rejected by most (even left-libertarians). Still, it is enough to cast doubt on Nozick's claims that income taxation in particular, and taxation in general, is incompatible with full self-ownership.

Conclusion

We have addressed the question of what kinds of taxation, if any, are just relative to a given set of property rights. Throughout, justice was understood as the fulfillment of all interpersonal duties (duties owed to someone, as opposed to impersonal duties), although much of the argument extends to justice understood as fulfillment of all enforceable duties.

Full moral ownership of a resource is incompatible with the justice of taxing the owner's exercise or possession of those ownership rights. Full ownership of a resource is the logically strongest set of property rights over that resource that is compatible with someone else having the same set of rights over everything else in the world (except for the agent and the space he is occupying). Full ownership thus includes full rights to control the use of the object, full rights to transfer it to others, a full immunity to loss of these rights as long as the rights of others are not infringed and a full immunity to the loss of other rights for the mere possession or exercise of these rights. The immunities preclude just taxation for mere possession or exercise of the rights.

Ownership, however, is a bundle of rights and is not all or nothing. Near-full ownership of a thing is compatible with just taxation for mere possession or exercise of those rights, as long as the ownership rights do not include an immunity to such taxation. Moreover, full moral self-ownership does not preclude other kinds of taxation. It is compatible with use, income, wealth or transfer taxation of rights over external resources (e.g., natural resources).

Of course, if certain right-libertarian arguments are correct, then individuals can have full ownership of themselves, artifacts and natural resources. If this view is correct, then effectively all taxation may be unjust. I have argued, however, that Nozick's generic arguments against the justice of taxation are extremely weak without the supporting libertarian infrastructure.

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Further Reading

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