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Theoretical Tools of Public Finance (Chapter 2 in Gruber ' s ...  
TAX INCIDENCE dp/dt = - D / S - D When do consumers bear the entire burden of the tax? (dp/dt = 0 and dq/dt = 1) D = 0 [inelastic demand] (e.g. short-run demand for gasoline inelastic (need to drive to work)) 2) S = [perfectly elastic supply] (e.g.: perfectly competitive industry) When do producers bear the entire burden of the tax?

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