In tax reform circles, David Bradford is best known as a leading, or really the leading, consumption tax advocate. But he was an unusual sort of advocate. In law, we think of an advocate as someone who’s paid to take a position. Thus, if you’re arguing in front of the Supreme Court, it somehow turns out that all issues and precedents favor your client.

Academics who take an advocacy stance in public policy ought to be different than this, but all too often they are not. We could all tell stories about people torturing the data until it confesses, or trimming their sails to retain political influence, or endorsing debased versions of their pet proposals in the hope of making a sale.

David could not have been more different. He was an advocate only in the best sense of having a considered view.

David first encountered tax reform when he went to the Treasury in the 1970s and developed what became Blueprints. During that time, he acquired what became a lifelong preference for consumption taxation. This preference stood on two main grounds. The first and main one was that he did not think it made sense to base a portion of distribution policy, as does an income tax, on whether one has a taste for sooner or later consumption. Second, as an economist who was willing to talk to tax lawyers, he came to see just how much complexity and tax planning come out of trying to tax the second half of the Haig–Simons income formula, change in net worth.

While a consumption tax advocate, David was one of such almost excessive intellectual scrupulousness that he absolutely refused to make quite reasonable arguments in its favor that were not at the core of his considered view, such as that a consumption tax might be more efficient or might increase national saving. He also objected strongly to claims that the transition to a consumption tax could result in a lump sum wealth tax that people would neither see coming nor expect to recur. He did a great deal to advance our understanding of income to consumption tax transition, which he showed amounted to wiping out income tax basis. But I think he started from the instinct that the claim of a free lunch from an efficiency standpoint was simply too convenient to be true.

David came to worry so much about transition when the rates change from year to year in a cash flow style tax that he spent much of his last few years trying to fix the problem. He actually made the X–tax a lot more complicated–looking

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so that rate changes wouldn’t cause big distortions or anomalies at the boundary between tax years.

Needless to say, this was not a problem that he needed to address in terms of the politics of promoting the X-tax. If anything, he was making his system a harder sell by muddying the optics, but he did it because he actually cared above all about intellectual scrupulousness and about a system that would work as well as possible in practice. He would have said: leave it to the politicians to make omissions or compromises that worsened the system but made it enactable. That wasn’t his job.

The funny thing during this period was how David kept moving towards income tax–style accounting, reflecting that a Haig–Simons income tax, or even one using accounting rules to get there approximately, doesn’t face significant transition issues from rate changes. I used to kid David that, once he finally persuaded everyone else in the world to favor a consumption tax, he would turn into the world’s last remaining income tax advocate.

It is hard to predict the future, and I’m personally not sanguine that a progressive consumption tax, which he over time persuaded me to favor, is actually where we are headed. But if we do ever get there, David will deserve a lot of credit for laying the intellectual groundwork, both in terms of how to think about the systems and in terms of institutional design.

If you compare David to Henry Simons, who did so much to make comprehensive income taxation a dominant intellectual norm, the comparison is very much in David’s favor. Simons’ main argument for income taxation was formalistic. He argued: we have an income tax, and this is what income really is. Thus, in his book *Personal Income Taxation*, he disputed Irving Fisher’s advocacy of a consumption style base mainly on the ground that it wasn’t really “income.” David believed in a much more fundamental style of policy analysis.

Indeed, one of David’s greatest strengths was his insistence on breaking everything down to fundamentals. For example, whenever he heard anything about taxing capital, he would say: What’s that? There is risk. There is waiting. There are returns to labor or to having a good opportunity or a good idea. But “capital,” in the way it is often used, doesn’t mean anything, or else it means too many things.

Everyone who is interested in tax reform could learn a lot from David Bradford. If they decide to agree with him about the X-tax or the Blueprints cash flow tax, great. But I personally would settle for general acceptance not just of his level of intellectual scrupulousness but also of his insistence on careful and precise analysis.