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**MAJORITY SUPPORT FOR PROGRESSIVE INCOME  
TAXATION WITH CORNER PREFERENCES**

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**Abstract**

This paper studies voting over quadratic taxation when income is fixed and taxation non distortionary. The set of feasible taxes is compact and self-interested voters have corner preferences. We first show that, if a majority winning tax policy exists, it involves maximum progressivity. We then give a necessary and sufficient condition on the income distribution for a majority winner to exist. This condition appears to be satisfied for a large class of distribution functions.

**Keywords:** majority voting, income taxation, tax progressivity.

*JEL Classification:* D72.

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