America’s federal income tax system is even worse than you think it is, rife with outmoded, complex, and unfair rules, notes Professor Daniel Goldberg. In his new book, he suggests that the solution lies in taxing consumption instead of income.

*The Death of the Income Tax* explains why the current income tax isn’t just hopelessly out of date, complex, and mismanaged, but it actually hurts the economy by taxing earnings instead of consumption. Goldberg instead proposes a progressive consumption tax, collected electronically at the point of sale, and adjusted so that poor people do not end up paying an undue burden of their overall income. His system, he says, would encourage personal saving, eliminate political manipulation of the tax code, and sharply reduce tax cheating.

Goldberg has spent much of his 35 years at UM Carey Law researching, teaching, and writing about tax policy. While he is not the first to propose radical tax reform, or even a tax system based on a value-added tax (VAT), he says his plan specifically addresses the technological, political, and financial issues that a successful plan will need.

He calls his tax collection system—conducted electronically when a consumer makes a purchase—e-VAT, for electronic VAT. The consumer price reflects the taxes paid on the production of a good or delivery of a service, from start to finish. It allows workers to take home essentially all of their wages free of tax (low-wage earners get even more than that), and taxes them only when they make a purchase.

“It’s such an efficient revenue raiser for the age of electronic commerce that people should be talking about e-Tax as inevitable,” says Goldberg.

The U.S. Circuit Courts of Appeals handle more than 60,000 cases on their dockets each year. Most of them, however, are disposed without oral arguments and without publication of opinions. In their new book, UM Carey Law Professor William Reynolds joins University of Toledo College of Law Professor William M. Richman in examining the current state of the Court.

The book chronicles the transformation of the United States Circuit Courts; considers the merits and dangers of continued truncating procedures; catalogues and responds to the array of spurious arguments against increasing the size of the judiciary; and considers several ways of reorganizing the circuit courts so that they can dispense traditional high-quality appellate justice even as their caseloads increase.

“The Courts have been asking for judges in a formal way,” says Reynolds. “But they have not gotten to sit down at the table with Congress and say ‘we need many, many more judges.’”

The distribution of what Reynolds and Richman call “the full Learned Hand treatment, in recognition of the famed appeals court judge”—a process that includes a judicial review and published opinion, as opposed to the minimal treatment—“is not equal across class [or] across race,” says Richman.