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and answer questions raised by theoretical analysis. 2. UTILITY MAPPING OF PREFERENCES Utility function: A utility function is some mathematical function translating consumption into utility: U = u(X1;X2;X3;...) where X1;X2;X3; and so on are the quantity of goods 1,2,3,... consumed by the individual Example with two goods: u(X1;X2) = p X1 X2 with X1 num-ber of movies, X2 number of music songs ...

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) 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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