

財政收支劃分規範設計之研究*

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雖然我國地方自治經歷許多重大變革，然而，地方課稅與財政之工作，卻一直無法順利推展。

尤其居於先決問題地位之財政收支劃分問題，在凍省修憲之後，仍存在鄉鎮市是否擁有課稅權及原住民族自治問題之爭議。

於此，我們應該創造財政收支劃分之適當環境，以避免地方之財政危機。

關鍵詞：課稅權、憲法、原住民族、財政收支劃分

A Study on the Vertical Division of the Power of Public Revenues and Expenditures Determination

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ABSTRACT

Despite several great revolutions of local government in the Republic of China, the power of local taxation and finance has still made no progress.

The main problem which must first be solved is the vertical division of the power of Public Revenues and Expenditures Determination. Although the power of the provincial government has been abolished by Amendment of the Constitution, it still leaves two problems that we have to solve. One is the taxation power for villages (including towns and cities), and another is the taxation power for aboriginal peoples.

We shall construct a better environment for the power of Public Revenues and Expenditures Determination to avoid fiscal crisis at local governments.

Key Words: tax power, Constitution, aboriginal people, Public Revenues and Expenditures Determination