

ABOUT THE BOOK

Approach to State-Municipal Fiscal Relations: Options and Perspectives attempts to lay out the steps that are crucial for determining taxes, duties, tolls and fees which may be assigned to municipalities and those which may be shared between a state and municipalities, as well as determining the grants-in-aid for municipalities. Designed as a handbook, it recognises that there is no fiscal system that can take into account the financial requirements of over 4600 urban local bodies of different sizes and grades or deal with their financial problems. Yet, it argues, there are exercises which are central to addressing the state-municipal fiscal relations as envisioned in the *Constitution (seventy-fourth) Amendment Act, 1992* and Article 280(3)(c) of the *Constitution of India*.

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