



Abstract

A Legal Study on the Tax Autonomy of Local Government

For the institutional settlement of local autonomy, it is important to ensure the independence of local finance. The independence of local finance can be practically guaranteed only through its own financial resources. Among them, the most ultimate and fundamental means of securing the independence of local finance is the actual guarantee of taxation rights held by local governments under the current law. Through the legalistic consideration, this study analyzed the limiting factors of the autonomous taxation authority of local governments in the Constitution and five laws related to the imposition and collection of local taxes, and presented its solution.

First of all, this study developed a new theory of constitutional interpretation on the principle of no taxation without representation and the principle of statutory reservation as the constitutional limitation of the actual guarantee of the autonomous taxation authority of local governments. Next, this study analyzed the limiting factors of the autonomous taxation authority of local governments under the Local Autonomy Act, Local Finance Act, Framework Act on Local Taxes, Local Tax Act, and Restriction of Special Local Taxation Act, which are the subjects of this study, and suggested its legislative alternatives.

Key Word

the Tax Autonomy, Local Autonomy, Autonomous Fiscal Authority, Local Tax, the Principle of No Taxation without Representation