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Key Words: Foreign Direct Investment, Corporate Taxation, Regulation, Panel Data 1 Giuseppe Nicoletti And Laura Vartia Are Economists At The OECD Economics Department. Dana Hajkova Is An Economist With The Czech National Bank And Kwang-Yeol Feb 2th, 2024

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BPP Taxable? Inventory Taxable? Alabama 1.15% 36 576,738 Yes No Alaska 1.58% 21 790,726 Yes Partial Arizona 2.26% 6 1,127,592 Yes No Arkansas 1.40% 27

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