

## **The Role of the State Budget: An Evaluation of Public Expenditures and Taxes in Turkey**

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**Abstract :** The purpose of this paper is to show how state plays a regulatory role in the relations of distribution by analyzing tax and expenditure in Turkey. This paper has two main arguments. First, state intervenes in economic and social life via budget policies and steers the relations of distribution within the scope of the reproduction of the capital accumulation and legitimacy. Secondly, a great amount of public expenditure benefits capital owners while state gains its tax income mainly from low and middle income groups.

**Keywords :** distribution, public expenditure, state budget, taxes

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