

The Italian Parliament paves the way to fiscal federalism

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This article examines law no. 42 of 2009 which, in accordance with art. 119 of the Constitution, opens the way to the introduction of “fiscal federalism” in Italy. The new law falls within the sphere of the Reform of Title V of the Constitution of 2001. Following a brief reconstruction of the genesis of the text, the author emphasises the choice of law of delegation to the Government for the implementation of fiscal federalism and examines the consequences. The Article analyses the most important principles and directive criteria contained in the law, tackles certain problematical aspects and highlights some unresolved issues within the text.