Shared competence, the design of IBS Management Committee and the constitutionality of EC n. 132/2023: considerations based on the intersection between fiscal federalism, autonomy and territorial representation in the federal State

Raquel Alves

Lawyer. PhD in economic, financial and tax law from the Faculty of Law of the University of São Paulo (USP). Master in public finance, taxation and development from the State University of Rio de Janeiro (UERJ). Former advisor to a minister of the Supreme Federal Court. She is the author of the books: *The role of the Senate in Brazilian fiscal federalism and the crisis of representation of the States* (2025) and *Brazilian fiscal federalism and contributions* (2017).

Abstract: This essay aims to the analysis of the exercise of the shared competence of IBS between states, Federal District and municipalities, as well as the structure and functioning of the IBS Management Committee, in order to verify the compatibility of the tax model proposed in EC 132/2023 with the federative pact provided for by the 1988 constituent, from the perspective of territorial representation.

Keywords: fiscal federalism; shared competence; territorial representation; tax reform; IBS Management Committee.

1. Introduction

The tax reform, approved by Constitutional Amendment (EC) No. 132/2023 and still in the regulatory and implementation phase, promotes profound changes in consumption taxation in Brazil, with significant repercussions on the finances of the federated entities. One of the foundations of the new system is based on simplification through the unification of the two main taxes under state and municipal jurisdiction: ICMS and ISS, which results in the new Tax on Goods and Services (IBS), whose jurisdiction will be shared between states and municipalities (art. 156-A, of the Federal Constitution).

Thus, the very idea of tax jurisdiction is being redefined, since to date the national tax system has never worked with the hypothesis of sharing jurisdictions among different federated entities. The closest example is the Tax on Rural Property (ITR), which is not under shared jurisdiction, as its institution is a federal responsibility. However, municipalities may be delegated the authority to collect it, under art. 153, § 4º, III, of the Federal Constitution.

Considering that the constitutional attribution of tax powers and the sharing of revenues between federated entities constitute ways of guaranteeing financial autonomy within the federal State, the

sharing of IBS powers, inaugurated in Brazil with EC No. 132/2023, also becomes the object of analysis of studies on Brazilian fiscal federalism.

This is because shared competence will necessarily require sharing of collection, inspection and regulatory structures at the administrative level, between states, the Federal District and municipalities, and also at the judicial level, between these entities and the Union, to the extent that the demands related to the IBS that will be submitted to the Judiciary cannot have opposite outcomes to those related to the CBS, which was conceived as a "sister" tax of the IBS (Gomes, 2023).

More than that: the sharing of powers will also require the possibility of a shared institution of the IBS, a function that, as expected, was attributed by Constitutional Amendment No. 132/2023 to the supplementary tax law. If the supplementary law already had a certain important federative role, as an instrument for harmonizing the tax legislation of states, the Federal District and municipalities, after the tax reform, the IBS supplementary law acquires a unique function within Brazilian fiscal federalism, as it will be the instrument through which the sharing of powers will be implemented.

Alongside the IBS complementary law, the IBS Management Committee emerges as a central point in the implementation of the sharing of powers between subnational entities, given that the aforementioned body will be responsible for operationalizing the common IBS standardization, coordinating administrative activities related to the tax, deciding on common administrative disputes, as well as distributing the proceeds of IBS collection among states, the Federal District and municipalities (art. 156-B, I to III, and § 2º, V, of the Federal Constitution).

In this scenario, the current dilemmas regarding federalism and territorial representation in the face of a three-tier Federation, such as Brazil, are only becoming more acute, which reveals new questions that are wrapped up in the same guise: how can we ensure that the financial autonomy of the states, the Federal District and municipalities is not undermined by the new tax system? Or, in other words: how can we ensure the compatibility of the new tax model provided for by Constitutional Amendment No. 132/2023 with the federative pact defined by the 1988 constituent?

This article aims to answer this question, based on an analysis of the intersection between federalism and bicameralism, also translated from the inseparability between the participatory dimensions and the autonomous exercise of legislative and administrative powers by each entity in contemporary federations, as well as the functioning of alternative channels of territorial representation, which, alongside the Upper House, give concreteness to the participatory facet of the federal State.

Next, we move on to an examination of the sharing of powers between states, the Federal District and municipalities, under the terms of Constitutional Amendment No. 132/2023, with a special focus on the initiative of the complementary law establishing the IBS and the institutional design of the Tax Management Committee, in order to assess its real character as a territorial representation body in the formulation of policies related to the IBS and in the administration of the tax.

2. Federalism and bicameralism: from aristocratic justification to the idea of territorial representation – between autonomy and participation of decentralized units in the federal State

Bicameralism grants the member state active interference in national political decisions and becomes a characteristic feature of the federal system. However, the bicameral model did not emerge with the federal State, but has a fortuitous origin, based on the division of social classes in the British

Parliament. It was born, therefore, from the differentiation between aristocratic classes and the respective need for distinct representation of their interests before the throne and, throughout history, it acquired a fundamental role in the institutional design of the Federation, through the actions of the Upper House (Alves; D'Araújo, 2023, p. 35-50).

Over time, bicameralism became detached from the social connotation that gave rise to it, from the moment in which the United States began to use it from a federal perspective, so that the Upper House[1] represented the states and the Lower House, the will of the people, but from then on it was no longer random as was the case in the original model. Therefore, Jacques Cadart perceptively states that while the British two-chamber system represents the fortuitous result of an unintentional evolution, the bicameralism of the federal State is logical and necessary (Cadart, 1990, p. 360).

To understand the rationale behind the division of legislative power into two Houses in the American model, it is necessary to revisit the colonial experience in America and its relationship with the British Empire because, among the various federalist foundations that were disseminated during the Empire, the most significant was precisely the need for representation of the colonies in the British Parliament.

As Michael Burgess has rightly observed, the British empire- colony relationship provided a fertile arena for different and "quasi-federal" political ideas (Burgess, 2006, p. 52). These ideas were, in fact, suggestions for problems identified in the practical experience of local governments, especially those involving the relationship between the American colonies and the English mother country.

It is interesting to note that even before independence, at the beginning of the 17th century, the American colonies enjoyed a certain degree of autonomy, as they were allowed to maintain their own government and to issue laws through local assemblies, as long as they did not conflict with the laws drafted by the British Parliament. In 1775, New Hampshire was the first colony to draft a constitution. Seeking to make clear its break with the political institutions of England, Virginia, in 1776, the very year of independence, drafted and adopted a constitution, which also had a great influence on the configuration of the United States Constitution of 1787 (Dallari, 2013, p. 232).

In addition to the legal organization of local governments and the idea of freedom, the practical experience of the American colonies brought to light the need for unity in pursuit of a common interest: containing the English threat to the exercise of economic freedom in America. This need for unity was reflected in several meetings and written agreements between the colonies, concluded through their delegated representatives, such as the New England Confederation in 1643. The successive meetings of local delegates, in turn, served to strengthen relations between the colonies and accelerate the process of North American independence from England, declared on July 4, 1776, after several armed conflicts between American and English troops, and with decisive support from France.

In other words, federalism, as a conciliatory commandment of unity in diversity, appeared as a practical solution for administrative issues both in the relationship between the British Empire and its thirteen colonies, given the American territorial extension, and in the internal relationship of each

1 In this article, we use the expressions "Second House", "Second Chamber", "Upper House" or "Senate" to refer, in general, to the second houses that make up the Legislative Branch or that function as a second instance of deliberation in the legislative process and that do not play the formal role of representing the popular will, which is reflected in their composition, attributions and operating rules.

colony and its member cities, and then emerged as an essential solution for maintaining independence, in the confederative context.

It was precisely the need for greater central coordination and the establishment of harmonious rules to be observed at the national level, in the period following the independence of the thirteen former colonies, that contributed to the development of the theoretical framework that led to the emergence of the American Federation. This is why Michael Burgess refers to the ideas of the colonial era as "quasi-federal."

In this context, the great theoretical contribution of the American colonial experience to the division of the Legislative Power into two Houses within the federal State was the theorization around the idea of territorial representation in Parliament, which goes beyond the democratic principle of political representation from the perspective of the individual considered in isolation. Among the important works from the point of view of the elaboration of legal arguments to justify the independence of the thirteen former colonies, alongside those of Thomas Jefferson and John Adams, is the masterful work of James Wilson, published in 1774, entitled Considerations on the Nature and Extent of the Legislative Authority of the British Parliament (Wilson, 2017).

Written in 1768, James Wilson's work was one of the first to develop a legal argument capable of justifying the need to break British rule over the North American colonies. To this end, he argued that they could not be subject to the laws enacted by the British Parliament, since they had no representation in that legislature, as was the case with Ireland at the time, which, despite British rule, had its own Parliament as a way of representing its population before the Crown.

Thus, based on the idea of consent and that all power derives from the people, James Wilson denied the legislative authority of the British Parliament over the North American colonies, without, however, rejecting the duty of loyalty to the English king on the part of the population of the colonies.

The origin of the idea of political representation, however, predates the writings of James Wilson and the other founding fathers. With etymological roots in the basic concept of "acting in place of", the term emerged in Ancient Greece and Rome. However, as Manoel Gonçalves Ferreira Filho explains, this representation was nothing more than the legal imputation of the representative's will to the represented, whose agreement with that was presumed (Ferreira Filho, 2002, p. 64 and 65).

Only from the Middle Ages onward did representative bodies emerge, no longer based on the idea of imputation of wills, but to express the will of those represented; that is, representation, as an instrument of participation and expression of the will of those governed in government, appeared in medieval times. Medieval representation, however, had a mandatory character of expression of private interests, the legitimacy of which is not disputed (Ferreira Filho, 2002, p. 64 and 65).

It appears in Hobbes, in 1651, in the sense of "authorization". However, it was from the second half of the 17th century that the meaning of representation multiplied in the English language, with the connotation of representation not only of voters, as a type of mandate, but of the entire nation, including those who did not participate in the election (Ferreira Filho, 2002, p. 45).

Montesquieu, in his seminal work The Spirit of the Laws, published in 1748, stated that a free man is one who governs himself, but since this would be impossible in large states and subject to many inconveniences in small states, the people would need to do so through their representatives. Although he did not consider the people capable of exercising legislative power directly, Montesquieu defended the people's ability to choose their representatives to discuss public affairs, which

advocated a representative model, without this meaning a mechanism of democracy (Montesquieu, 1996).

As a defender of a constitutional monarchy under the name of "moderate government", Montesquieu looked at the reality of the English model after the Glorious Revolution, in the first half of the 18th century, in order to seek inspiration for what he considered to be the "ideal government".

Taking into account the English context of conflicts between the people and the king, in an attempt to impose limits on the king's absolute power, Montesquieu developed the theory of the separation of powers, so that none would be concentrated in the figure of the ruler, without, however, ignoring the existence and need for influence of the nobility of the time in the British Parliament.

As José Levi do Amaral Júnior states, to avoid the degeneration of freedom if the nobility and the people were confused in Parliament, Montesquieu argued that the Legislative Power should be entrusted to both the hereditary nobility and the elected representatives, as long as both were allocated to separate legislative chambers (Amaral Júnior, 2008, p. 56-68).

This is the reason for Montesquieu's bicameral system. In this context, in which the limitation of the king's absolute power had to coexist with popular representation and hereditary nobility within the Legislative Branch, the Upper House would function as a kind of intermediary power between the monarch and the people, the latter represented in the Lower House. Both, in turn, were part of the mechanism of checks and balances on monarchical power.

Thus, although in comparison to the pure and simple argument of the social division of classes it is possible to observe great evolution in the justification of bicameralism based on the theory of the separation of powers, the moderating character of the Upper House in Parliament still prevailed.

With the emergence of the American Federation and the theorization around the notion of representative democracy, bicameralism acquired a new justification and the idea of representation of different interests by the two Houses of Parliament adjusted perfectly to the need to represent the interests of state governments on equal terms before the central government.

In perfect synthesis, Gilberto Bercovici (2001, p. 229) recognizes as a central point of the structure of the North American State and its democracy: the combination of the mechanism of checks and balances with federalism or, in other words, the horizontal separation of powers combined with vertical separation.

It can be said, therefore, that the republican revolution broke the logic of justifying the existence of the Second House based on the representation of the different existing social classes at the same time that the American Federation brought an alternative justification for the division of the Legislative Power, based on territorial representation.

It is within this context that Paulo Bonavides (2000) states the existence of two fundamental principles that constitute the key to a federative system: the law of participation and the law of autonomy. Under the law of participation, member states take part in the process of developing the national political will, that is, the states that make up the Federation actively participate in joint deliberations that will result in rules that must be observed by all federated entities.

On the other hand, the law of autonomy guarantees the federated units the possibility of establishing their own constitutional order and acting as a complete system of power, with their own legislation, government and jurisdiction, in line with the basic principles of the Constitution. This autonomy is

thus revealed from the perspective of the capacity for self-organization, self-government and financial self-sufficiency.

At this point, the modern understanding of federalism, based on the phenomenon of cooperative federalism, requires the attribution of greater importance to the angle of participation of entities in the formation of the political will of the entire Federation in comparison with the perspective of the constitutional autonomy of each decentralized unit in legislative, executive and judicial matters.

It is as if to say, in the federative model of cooperation, marked by the high interdependence between the central and subnational levels of government, in contrast to the isolated view of the exercise of autonomous powers by the entities, the notion of balance requires that one consider, in the interpretation of the respective expression, alongside other elements, such as, for example, the sharing of legislative and revenue powers, the existence of a certain discipline that guarantees the effective participation of subnational entities in the central decision-making arenas of the Federation.

And it could not be otherwise, considering that the very need to establish coordinated policies of national scope, as seen in certain areas such as health, education and reduction of regional inequalities, ends up leading to the centralization of the formulation of action strategies, demanding the strengthening of the participatory facet of federalism.

The reduced importance of the autonomy of federated entities in the exercise of their powers in relation to certain matters gives way to the participation of decentralized entities in the central decisions of the Federation. Hence the centrality of the Upper House as a body of territorial representation in the debates surrounding the bicameral federal State. As Fernanda Dias Menezes de Almeida (2013, p. 13 and 14) rightly identifies, among the societal aspects of the Federation, there must be instruments for the participation of member states in the central government, an orientation that has been ensured through the institutionalization of the Senate within the scope of the federal Legislative Branch.

Therefore, the idea that the autonomous units of the Federation must take part in the political decisions formulated at the national level, just as citizens must have their individual interests represented in the legislative decision-making process of the federal Parliament, inseparably links federalism and bicameralism.

3. Alternative channels of territorial representation and fiscal federalism

As can be seen from the ideas presented, federal regimes provide individuals with multiple participation in groups, since they are simultaneously citizens of the federal State and its constituent units. Through these units – Länder, cantons, states or provinces – the possibilities for citizens to contribute to politics, as voters and as interest activists, are expanded (Burgess, 2006, p. 205).

The big issue is that, in federal States, the presence of the parties (of their peoples, or of any of the institutions that represent them) through a specific representation (distinct from that of their individual citizens as a whole) breaks the merely arithmetic logic of the composition of the federal people (equivalent to the sum of all federal citizens) and introduces a correction factor, a counterweight that allows other subjects and other interests to also be present in the process of forming the federal will (Rovira, 2004, p. 7).

This counterbalance is generally manifested by territorial representation in the Second House of federal parliaments, although as recognized by Enoch Albertí Rovira (2004, p. 9), territorial

representation in certain federal decision-making spheres can also be instrumentalized by other mechanisms, outside or independent of the Second Chamber, as is the case, for example, of the appointment of members to the highest federal positions, since some Federations provide, for this purpose, elective mechanisms that include or take into account territorial entities.

According to this logic, and taking into account the loss of connection observed between the representation of territorial interests by members of the Upper Houses who occupy their respective positions through direct elections, some authors, such as Sérgio Prado and Francisco Palermo, as well as Wilfried Swenden (2001, p. 103-123) and Paulo Fernando Mohn e Souza (2023, p. 140), have been working with the idea of "alternative channels of representation", other than the Second House of the federal Parliament. Although these are essentially executive bodies, that is, not part of the Legislative Branch, it is clear that they end up constituting a source of important legislative initiatives, subsequently submitted for consideration by the parliaments, reinforcing the connection between the Upper House and the state institutions.

In effect, this is not a matter of usurping the role of the Upper House as the arena for federative negotiation par excellence, nor of competing with it, but of assisting the House in deliberating on proposals of federative interest, in order to strengthen the representation of subnational entities in Parliament, through the participation of federative agreement bodies, at the executive level, in the legislative process.

Especially where there is a weakening of the representation of subnational entities in the central Legislative Branch, dialogue between these bodies and the Second Legislative House, with the aim of strengthening collective ties between subnational entities and adding technical elements of regional bureaucracy to central deliberation, becomes essential to maintaining federative balance.

For Caio Gama Mascarenhas (2023), these organizations can be called "Intergovernmental Councils", which act as another form of manifestation of the "law of participation" in the federal State. They constitute horizontal and/or vertical communication and coordination channels between the numerous units of the federation, of fundamental importance in decision-making, architecture and execution of policies at various administrative levels.

From the point of view of fiscal federalism, the representation of decentralized units in the federal Parliament, whether through a Second Chamber or through intergovernmental organizations that go beyond coordination in the execution of public policies, becomes essential to maintaining financial balance.

Although the guarantee of financial autonomy of entities in the federal State can be achieved by assigning specific tax powers to each entity and by mechanisms of intergovernmental transfers and participation in the proceeds of collection (Lobo, 2006), the fact is that there is a certain modern tendency towards greater centralization of financial resources in the central sphere of the Federations.

The range and type of activities undertaken in the new context of state action give rise not only to greater expenditures, but also to a certain central coordination for their equitable distribution. The impossibility of some federated entities to increase their revenues in the face of the inadequacy or insufficiency of their own funding sources implies the need for transfers of resources and co-

participation in the financing of policies and programs (Chambô, 2021, p. 81), without losing sight of the regional inequalities that mark Federations with a considerable degree of asymmetry.[2]

Based on this, it would initially be possible to argue that states that do not have adequate vertical income discrimination, which provides federative entities with sufficient tax powers, depending basically on the revenue collected by the central government, would follow a centralizing trend, with a significant loss of autonomy for subnational entities. This statement, however, should be viewed with caution.

Taking the case of the German Federation as an example, it can be seen that, despite constituting a model of fiscal federalism based essentially on federal taxes, the centralization of powers by the central government does not result in a loss of autonomy for subnational entities. This is due to the fact that the Länder have the right to participate in the drafting of tax legislation on equal terms with the Union, and can also exercise the right of absolute veto on federal law proposals that go against their objectives (Laufer, 1995, p. 139-170).

In this way, the Länder exert influence on the Federation in various areas, to varying degrees of intensity: in the Legislative branch; in the functions of federal government and administration; and also, to a certain extent, in elective and materially jurisdictional functions. From a legislative perspective, they participate in the formation of the federal normative will, whether of a constitutional, legal or even regulatory nature, through the Bundesrat (Federal Council), a constitutional body created for this purpose, in ordinary situations, or through the Gemeinsame Ausschub, in external emergency situations (Rovira, 1986, p. 131).

Furthermore, the German system has conciliation mechanisms to resolve impasses that do not exist in other systems such as Brazil, and reveals a more intense model of cooperation between states and the Union (Derzi, 1999, p. 24), which, combined with representation in the Federal Council, reduces the possibility of violation of the autonomy of states by the central government.[3]

Precisely because of this, the study of fiscal federalism must add a new variable of analysis, beyond the simple financial relationship between the entities of the Federation and the compatibility between administrative burdens and revenues (Alves, 2017, p. 18): the mechanisms for participation of subnational entities in the formulation of fiscal policies of federative interest. Among these mechanisms are the interfederative bodies that we refer to as "alternative channels of representation", which may have provision for dialogue with the federal Parliament or act formally only as an executive body, although to some extent they represent sources of important legislative initiatives.

---

2 As Paulo Mohn and Souza (2023, p. 4) rightly observe: "However, regional disparities often mean that some subnational entities need to share revenues to perform their duties and meet the demands of their population to the same standard as others".

3 In this sense: "[...] All this indicates a strong influence of the federal level on state and local policies and thus on state and local fiscal decisions. The other side is the high degree of participation of the Länder in the federal decision-making process. Whenever a federal law affects the administrative competences of the Länder or concerns the Länder or municipalities financially, the approval of the Bundesrat is required. This gives the Länder a strong position to counterbalance the federal level, especially when the Länder act jointly. This leads to a situation where, on the one hand, the Länder are strongly bound by federal legislation, but on the other hand, the federal level cannot decide much without the consent of the majority of the Länder executives " (Yannick and Feld, 2023, p. 173).

A good example of an alternative representation channel, and one that is most relevant to the subject of this article, is the IBS Management Committee, an essential part of the mechanism developed by Constitutional Amendment No. 132/2023. As Caio Gama Mascarenhas (2023) rightly pointed out, through this model, the autonomy of the states, Federal District, and municipalities to legislate on their own taxes (notably ICMS and ISS) is directly sacrificed in favor of the participation of these entities in the collegiate body of the IBS Intergovernmental Council, with its own composition rules and quorums for approval in deliberations. The institutional design of this body, however, would require adjustments so that it could, in fact, function as a true representation channel for the states, Federal District, and municipalities in Brazilian fiscal federalism. Furthermore, the very conception of the new consumption tax ignores the participatory aspect of the federal State, which makes territorial representation non-existent in relation to all aspects of the IBS, not only with regard to general discipline, but especially with regard to the operationalization of shared competence, that is, the institution of the IBS.

4. Tax reform and the centrality of the IBS complementary law: shared competence and legislative initiative

Although the final text of the tax reform, reflected in Constitutional Amendment No. 132/2023, abandoned the initial idea of a single "federal VAT" (present in the original version of Proposed Constitutional Amendment No. 45/2019), and formally maintained the common jurisdiction of the states, Federal District and municipalities to tax transactions involving goods and services, at the same time, it eliminated much of their tax jurisdiction by providing for the need for a single legislation in relation to the IBS, without the possibility of granting tax incentives by subnational entities, and in harmony with the CBS discipline, which is the jurisdiction of the Union. The only margin of autonomy for exercising a fiscal policy in relation to the IBS left to the states, Federal District and municipalities is the setting of rates, such that the tax will be charged by the sum of the rates of the state and the municipality of destination of the transaction.

In this context, the text of Constitutional Amendment No. 132/2023 assigns to the Senate and to the supplementary law relevant roles in the introduction and regulation of the main tax under common state and municipal jurisdiction. Thus, the IBS supplementary law will be responsible for: establishing the tax, as set forth in the caput of art. 156-A of the Federal Constitution; establishing the rules for distributing the proceeds of its collection, which includes its calculation method; regulating the IBS compensation regime, the form and term for reimbursement of accumulated credits, the criteria for defining the destination of the operation; dealing with the hypotheses of deferral, exemption, zero rate and specific and differentiated taxation regimes; and establishing the IBS tax administrative process; among other aspects essential to the IBS incidence regime, under the terms of §§ 2º to 8º of art. 156-A.

But that's not all. The complementary law will be responsible for establishing and governing the IBS Management Committee.[4] This factor highlights the centrality of the respective complementary law that institutes and defines the general rules of the IBS. If the complementary law already had a highly relevant function, from a federative point of view, by establishing general rules for taxes under state and municipal jurisdiction, with Constitutional Amendment No. 132/2023 it becomes a true turning

4 This task should be completed with the approval of Complementary Bill No. 108/2024, under consideration by the National Congress.

point not only for the success of the proposed model, but for its own constitutionality, since even the criteria for sharing the IBS revenue will be defined by the complementary law.

Such is the relevance of the complementary law in the context of the IBS that Valter de Souza Lobato states that Constitutional Amendment No. 132/2023 attributes to the complementary law an absolutely unprecedented role in Brazilian law, to the point that it is possible to say that the complementary tax law gains a new function, alongside those currently existing, which is to establish the IBS under the shared jurisdiction of states, the Federal District and municipalities (Lobato, 2024, p. 31).

This is, without a doubt, the most relevant function given by Constitutional Amendment No. 132/2023 to the supplementary tax law, since the taxes that must currently be instituted by supplementary law, by constitutional attribution, are all under federal jurisdiction. Now, with Constitutional Amendment No. 132/2023, the IBS, whose jurisdiction belongs simultaneously to states, the Federal District and municipalities, must also be instituted via supplementary law. How, then, can the exercise of this shared tax jurisdiction be reconciled with the fact that the tax will be instituted by a law formulated by the National Congress?

The solution to this issue is based on the idea of territorial representation, which is characteristic of the federal State. As discussed in previous lines, the participatory aspect of the federal State is revealed primarily by the actions of the Second House of the Legislature, which, in Brazil, is the Federal Senate. Considering that the participation of the autonomous units of the Federation in the formulation of policies at the national level constitutes one of the pillars of the federal State, inseparably uniting bicameralism and federalism, the proposed issue would thus be resolved based on the actions of the Federal Senate in relation to the IBS.

However, the practice of the Brazilian Federation reveals that the situation is somewhat more complex, since there are three levels of government, one of which – the municipal level – has no formal representation in the National Congress. Furthermore, even in the case of member states, which rely on the Federal Senate as a formal arena for representing their interests, according to art. 46 of the Constitution, the territorial representative link is weakened by various factors, among which, in addition to direct elections for the position of senator, one can identify the high partisan influence in the deliberations of the House, accompanied by the lack of legal incentives to reestablish the connection between senators and the respective states represented, in the rules of the legislative process for proposals being processed in the House.[5]

Therefore, if in relation to the territorial representation of member states it is possible to observe a certain relaxation in the link between senators and the respective state entities represented, which directly affects the federative legitimacy of the legislative production of matters of regional interest and national scope by Congress, in relation to municipalities this legitimacy from a federative point of view does not even exist.

Unlike what was foreseen for the states, through the Federal Senate, the 1988 Charter, although it elevated municipalities to the category of federated entities, did not allow their participation in the central legislative arena of the Federation, as well as leaving municipal legislation outside the concentrated control of constitutionality before the STF.

---

5 This topic is also the object of in-depth study by Raquel de Andrade Vieira Alves in the work The role of the Senate in Brazilian fiscal federalism and the crisis of representation of the States.

For Maria Raquel Firmino Ramos (2018, p. 56 and 57), however, the lack of provision for a specific seat to represent municipalities in the federal legislature does not change its character as a federative entity, since one of the explanations for its absence would be the large number of existing municipalities. Thus, municipal representation would occur indirectly, both through deputies and senators, the latter representing the member states in decisions at the federative level of the Parliament.

Although Maria Raquel Firmino Ramos' position is optimistic, the fact is that the absence of a specific body for municipal representation in the National Congress generates serious distortion in the Brazilian Federation, especially in view of the cooperative context that characterizes contemporary federalism, which means the need to concentrate decisions concerning certain sectors in the central sphere. Although it is recognized that municipalities exert strong influence in the Chamber of Deputies, this action does not have the same transparency and level of accountability that is observed – or should be observed – in the specific representation of state executives by senators.

At this point, Constitutional Amendment No. 132/2023 only deepens this lack of federative legitimacy, as it suppresses the specific powers of state and municipal entities regarding consumption taxation and, in exchange, does not provide them with the appropriate means to effectively exercise influence in the formulation of policies related to the tax under shared jurisdiction. It should be noted that the shared jurisdiction of the IBS does not involve the federal government, but only states, the Federal District, and municipalities. Nevertheless, the law establishing said tax will not be the jurisdiction of any of these entities, but of the federal Parliament, in which only states and the Federal District have formal representation.

As a result, and in a commendable effort to resolve existing federal dilemmas, the text of the tax reform proposal, which was approved in the first round by the Chamber of Deputies in July 2023, provided for an initiative by the IBS Management Committee (until then the "IBS Federative Council") to propose the aforementioned supplementary law establishing the tax. To this end, the approved substitute proposed amending § 3 of art. 61 and the caput of art. 64 of the Federal Constitution, which deal with the federal legislative process.[6] However, in addition to not being a private initiative, since it would be added to the parliamentary and extra-parliamentary initiative for supplementary bills and ordinary laws, provided for in the caput of art. 61, the rule for initiating discussion and voting in the Chamber of Deputies was also maintained for proposals initiated by the Federative Council, broadening the scope of the provision of art. 64 of the Constitution.

In other words, although commendable, the attribution of the initiative of the complementary law to the then IBS Federative Council would still compete with the initiative already provided for in the constitutional text for proposing complementary laws in general and, once exercised by the Council, its processing would begin and end in the Chamber of Deputies, without provision for specific rules for its processing that would allow the real influence of states and municipalities in the conception of the main tax under their jurisdiction.

Thus, as originally outlined in the substitute for Proposed Constitutional Amendment No. 45/2019 (which gave rise to Constitutional Amendment No. 132/2023), prepared by the working group

---

6 "Art. 61. [...] § 3º The initiative of complementary legislation that deals with the tax provided for in art. 156-A will also be the responsibility of the Federative Council for the Tax on Goods and Services referred to in art. 156-B".

Art. 64. The discussion and voting on bills initiated by the President of the Republic, the Federal Supreme Court, the Superior Courts and the Federative Council for the Tax on Goods and Services shall begin in the Chamber of Deputies."

created by the Chamber of Deputies in the first half of 2023, the IBS supplementary law would not escape the criticism that arts. 64, § 1, and 65, sole paragraph, of the 1988 Constitution grant the legislative process of ordinary and supplementary laws prevalence to the Chamber of Deputies to the detriment of the Federal Senate, which is the main forum for representation of the states in the Federation (Mohn and Souza, 2023, p. 11). Even so, an attempt was made to some extent to provide municipalities with some degree of participation in the preparation of the supplementary law establishing the IBS.

Despite the efforts of the Chamber's working group to make the shared competence of the IBS compatible with the rules pertaining to the legislative initiative of the norm establishing the tax, the proposal to amend § 3 of art. 61 and the caput of art. 64 of the Federal Constitution was suppressed in the Federal Senate and, therefore, did not prevail in the final approved text.

It is very representative that the IBS Management Committee was dehydrated precisely in the Senate (House of the Federation). There seems to have been some unfounded fear of "competition" from the entity on the part of the Senate, instead of taking advantage of the opportunity to bring the body to collaborate in the performance of its duties in relation to the tax reform, since Constitutional Amendment No. 132/2023 will not only require a reinterpretation of the role of the complementary law in tax matters and of the very idea of tax competence, as already stated, but will also relegate to the Federal Senate an essential role in the implementation of the IBS, to the extent that it will be up to the House, by means of a resolution, to set the reference tax rate to be applied to each federative sphere, under the terms of a complementary law, unless otherwise provided for in a specific law of the entity. Furthermore, under the terms of § 9° of art. 156-A of the Federal Constitution, any change in federal legislation that reduces or increases the collection of IBS must be offset by the increase or reduction, by the Federal Senate, of the reference rates, in order to preserve the collection of the federative spheres, under the terms of complementary law.

Therefore, the setting of IBS reference rates by the Federal Senate must consider the effects of specific, differentiated or favored taxation regimes on revenue, as well as the transition regime itself established in the text of the proposal, and compensate entities for the gradual reduction until the extinction of current taxes in force (art. 130 of the ADCT).

It is therefore observed that the setting of the IBS reference rates by the Federal Senate, in addition to being essential, will constitute an eminently technical activity, which must take into account numerous factors in its calculation, which, in itself, would require the dialogue and assistance of a specialized body, composed of representatives of the states and municipalities, for the purpose of subsidizing the calculations relating to the IBS reference rate.

However, there is another reason that justifies the provision of such a body in the text of the proposal, and which well summarizes what has been developed so far: given the way in which the IBS is outlined in the approved text, so that states, the Federal District and municipalities can truly influence the fiscal policy regarding the tax, so that the common competence attributed to them is not merely formal, it is necessary to establish a technical body to carry out the coordination and shared management of the IBS, with equal composition and representatives from both federative spheres, in addition to direct dialogue with the Federal Senate, to which essential competences were attributed in relation to the material aspect of the IBS.

Unfortunately, not only is there no provision for dialogue between the IBS Management Committee and the Federal Senate, for the purpose of providing subsidies for setting the reference rates, which according to the complementary law proposal currently under consideration (Complementary Law

Project No. 108/2024) will be centralized in the Federal Court of Auditors[7], but the legislative initiative of the IBS Management Committee for the complementary law proposal was simply suppressed and forgotten by the Federal Senate itself.

It would have been perfectly possible to reconcile not only the fear of the Senate losing its federative protagonism, but also the democratic principle itself with the federative principle through the role of the IBS Management Committee in drafting the supplementary law for the tax. To this end, it would have been sufficient for the instrumentalization of this participation of municipal entities in the process of drafting the supplementary law establishing and regulating the IBS to be done through a proposal presented by the interfederative body to the Federal Senate. This would have dispelled any criticisms of a democratic nature regarding the IBS Management Committee, and would have eliminated, furthermore, the existence of democratic justifications for considering population criteria in the formation and deliberation of the body.

5. The institutional design of the IBS Management Committee and the (in)compatibility with an interfederative body model

Apart from the role that the IBS Management Committee should have in relation to the process of drafting the IBS supplementary law, the rules pertaining to the entity's own functioning are out of step with the idea of a true interfederative body. In other words, as outlined by Constitutional Amendment No. 132/2023, the IBS Management Committee, whether due to the composition of the participation of the federated entities in its highest instance or due to the rules of deliberation, is not qualified to function as a true channel of territorial representation of municipalities in Brazilian fiscal federalism.

It should be remembered that shared competence, in addition to the shared institution, will necessarily require sharing of collection, inspection and regulatory structures at the administrative level, and also at the judicial level, between states, the Federal District, municipalities and the Union, as well as the existence of a shared inspection structure of the entity itself.[8]

So, how can we say that the National Tax System has become simpler? As Aliomar Baleeiro rightly pointed out, still in light of the 1946 Constitution, in reference to the Federalist Papers :

> [...] in those pages, where there is still something to be taken advantage of today, it is already shown that, in a federation, one begins by sacrificing simplicity, necessarily creating a plurality of collection devices over the same geographic and population area. (Baleeiro, 2019)

Well then. Given the need to overcome the dogma of simplicity at any cost within a Federation, the design of the IBS Management Committee must reflect the compatibility of the text of Constitutional Amendment No. 132/2023 with the federative pact provided for by the constituent in 1988. This

---

7 Section XV of § 1 of art. 2 of Complementary Bill No. 108/2024 only provides for the body's opinion, in an advisory capacity, when requested by the Chamber of Deputies or the Federal Senate, on the estimated impact related to changes in federal legislation that reduce or increase the collection of IBS.

8 It is no coincidence that the Federal Court of Auditors itself established a working group on tax reform to support Senator Eduardo Braga's report on the text of Proposed Amendment to the Constitution No. 45-A, which originated in the Chamber of Deputies. As a result of this work, a report was prepared containing suggestions for improving the text of the reform, among which was the creation of an interfederative collegiate body to carry out external control of the agency. However, this suggestion was not accepted in the final text, which ended up only referring the external control of the IBS Management Committee to the states, the Federal District and the municipalities, without, however, providing for the creation of an interfederative collegiate body formed by members of the Courts of Auditors, which, in practice, could generate overlaps and conflicts of jurisdiction.

means that, as federative entities, the states, Federal District and municipalities must have equal participation in the IBS Management Committee and its deliberations must comply with criteria specific to an interfederative organization and adapted to the characteristics inherent to the Brazilian Federation.

In this regard, although the establishment and regulation of the IBS Management Committee were left to a supplementary law, the minimum rules regarding the composition and functioning of its highest deliberative body were brought into the body of Constitutional Amendment No. 132/2023. Thus, § 3 of art. 156-B of the Federal Constitution determines that the IBS Management Committee must be composed of 27 representatives at the state level, one for each state and the Federal District, and 27 representatives at the municipal level, representing all the municipalities and the Federal District, elected in the following terms: a) 14 representatives, based on the votes of each municipality, with equal value for all; and b) 13 representatives, based on the votes of each municipality, weighted by their respective populations.

The first point that immediately draws attention is the consideration of population aspects in the election of municipal representatives to the IBS Management Committee, because it is at odds with its function of representing the fiscal interests of municipalities, which are not directly related to the size of their population. From a federative point of view, instead of representatives elected based on population criteria, it would be more appropriate to include the Municipal Representation Associations in the highest deliberative body of the collegiate body, since the associations have legitimate competence to act in the defense of the general interests of the affiliated municipalities before the Executive Branches of the Union, the states and the Federal District, in addition to the competence to express in the legislative process the interests of their affiliates, under the terms of art. 3, items IV and VI, of Law No. 14,341/2022.

In addition to the inconsistency in the composition of part of the municipal representation, another point that deserves to be highlighted concerns the decision-making process at the highest level of the Council. § 4 of art. 156-B determines that the deliberations within the scope of the IBS Management Committee are considered approved if they obtain, cumulatively, the votes: a) at the state level, of an absolute majority of the representatives of the states and the Federal District, and of representatives corresponding to more than fifty percent of the country's population; b) at the municipal level, of an absolute majority of its representatives.

In fact, since the population criterion is already a constant factor in the selection of representatives for municipalities and the Federal District, it is not required again for purposes of deliberation regarding the counting of votes for municipal representation, requiring only an absolute majority of the votes of its representatives. In relation to state representation, the composition follows only the federal criterion, given the provision for one representative per state unit in the highest instance of the body. However, for purposes of deliberation, the cumulative fulfillment of two criteria is required: an absolute majority of the votes of state representatives, in addition to the majority of the votes of state representatives that correspond to more than fifty percent of the country's population.

It turns out that any deliberative body that intends to be equal within a Federation must respect its characteristics, in order to take into account the federative physiognomy of the State, both in the composition of the collegiate body and in the deliberation criteria.

In the case of Brazil, where there is a great regional disparity, it is essential that federal agreement bodies are structured in such a way that it is impossible for the interests of entities that are part of certain regions, more or less developed, to prevail over others. This means preventing the interests

of more populous states from predominating in the composition and deliberation, avoiding the adoption of population criteria, as well as the so-called “dictatorship of the minority”, to prevent a single entity or region from blocking deliberations and compromising the very existence of the body.

This distortion in the composition of the municipal base and in the deliberation criteria of the state base of the IBS Management Committee compromises the constitutionality of the model, since it directly interferes in the exercise of the financial autonomy of the federated entities and, therefore, in the very balance of the federative pact.

Thus, for the IBS Management Committee to truly function as an interfederative body, the first indispensable change is the exclusion of population criteria in the composition of municipal representation and in the deliberation regarding state representation. As an alternative to the composition of the municipal base, it would be possible and legitimate to concentrate representation in the Municipal Representation Associations, provided for in Law No. 14,341/2022.

For deliberation, different deliberative criteria can be considered depending on the matter under analysis: unanimity and qualified majority. Or, qualified majority combined with regional criteria to correct asymmetries, as is the case of the alternative suggested by Fernando Facury Scaff (2023), who referred to the solution adopted by art. 2 of Complementary Law No. 160/2017, for the validation of ICMS tax benefits. In said law, the following formula was adopted for approval of deliberations: obtaining favorable votes from at least two-thirds of the federated units and one-third of the federated units that are part of each of the five regions of the country.

Furthermore, Hamilton Dias de Souza and Daniel Corrêa Szelbracikowski have pointed out the distance between the structure of the Tax Administration Harmonization Committee, according to articles 318 et seq. of Complementary Law No. 214/2025, and the classic model of a federative body, insofar as the Union has a monolithic structure, with aligned interests and 50% representation, while states, the Federal District and municipalities share the remaining 50%, and face a wide diversity of regional and local interests, often in conflict with each other (Dias de Souza; Szelbracikowski, 2025).

The authors also analyzed, in comparison with the Brazilian model, the discussion and implementation model of Goods and Services Tax (GST) in India, in which both the central government and the states have some power to legislate and collect the tax and in which both levels of tax administration are allowed to coexist. In addition to the legislative power shared and regulated by the GST Council, a body created to coordinate and harmonize legislation among the federative entities, the states can legislate on regulatory aspects of the GST within their borders. Furthermore, the GST The Council is composed of representatives of the central government (1/3 of the votes) and state governments (2/3 of the votes). Each state has an equal vote, regardless of its population or economic contribution. Decisions require a majority of 75% of the votes, which ensures that no party can impose its will unilaterally (Dias de Souza; Szelbracikowski, 2025).

Although the study by Dias de Souza and Szelbracikowski takes into account the structure of the Tax Administration Harmonization Committee, in which the Union will have a seat, since this body will be responsible for harmonizing the discipline between the CBS and the IBS, the criticism made regarding the consideration of population aspects in the body's deliberations applies fully to the IBS Management Committee, because this generates distortion in territorial representation and allows the preponderance of the interests of a given state in relation to the others, which is absolutely incompatible with the idea of an interfederative body. The way in which the IBS Management Committee and the respective Tax Administration Harmonization Committee are outlined, it is possible for more populous states and municipalities, together with the Union, to impose their

decisions regarding the administration of the IBS and the CBS on the other entities of the Federation.

Therefore, neither the composition nor the form of deliberation of the IBS Management Committee make it compatible with an interfederative body, which truly acts in the formulation of policies relating to the tax and in its administration and harmonization with the CBS.

6. Final considerations

From what can be seen from the analysis carried out in this article, the consumption taxation model provided for by Constitutional Amendment No. 132/2023 depends essentially on three factors: the complementary law establishing and regulating the IBS (and the CBS); the role of the Federal Senate in setting the IBS reference rates; and the functioning of the IBS Management Committee (together with the Tax Administration Harmonization Committee).

From the point of view of the financial autonomy of the states, the Federal District and municipalities, it would be essential for the IBS supplementary law to have the effective participation of the respective entities in the legislative process that gives rise to it, in order to materialize the exercise of shared tax authority. However, although the working group of the Chamber of Deputies included in the substitute for Proposed Amendment to the Constitution No. 45/2019, presented in the first half of 2023, the initiative of the IBS Steering Committee to propose the aforementioned supplementary law, this provision ended up being suppressed precisely during the processing in the Federal Senate.

With this, without even going into the issue of the crisis of state representation in the Senate, the fact is that municipalities were excluded from the process of establishing the IBS, which represents more than a serious distortion, to the extent that their tax powers in relation to the main consumption tax of today – the ISS – were dehydrated in exchange for receiving revenues from the collection of the IBS, without municipal entities even being able to participate in the formulation of policies related to the tax.

Regarding the administration and management of IBS collection, the situation is no better, as the Tax Management Committee, which is responsible not only for the executive implementation of IBS but also for sharing its revenues between states, the Federal District and municipalities, takes into consideration, both in the composition of municipal representation and in the deliberation of state representation, population aspects that have no relation whatsoever with the idea of territorial representation.

In fact, territorial representation bodies must be composed of representatives from each territory, regardless of the resident population. The same argument applies to deliberative aspects, since this is not a democratic institution, in which representation is verified based on the individual consideration of the population, but an interfederative body, whose structure must take into account the federative physiognomy of the State, both in the composition of the collegiate body and in the deliberation criteria. Thus, in order to characterize the IBS Management Committee as a true channel of territorial representation, it would be essential to exclude population criteria from the composition of the municipal representation and from the deliberation of the state representation.

These issues, which affect the very inconsistency in the exercise of the shared competence of the IBS and the inability of the IBS Management Committee to act as an interfederative body, reflect the incompatibility of the IBS model, adopted by Constitutional Amendment No. 132/2023, with the federative pact provided for by the 1988 constituent, which not only elevated municipalities to the

category of federated entities, but also guaranteed them a significant share of consumption taxation, through the exercise of their own tax powers, as well as ensuring the expansion of fiscal resources transferred to them by the federal government.

Therefore, in response to the question posed in the introduction to the paper, the only ways to make the IBS model compatible with the 1988 Constitution involve the real possibility of municipalities influencing the drafting of the IBS supplementary law – which would require the recovery of the legislative initiative under the responsibility of the IBS Management Committee, albeit through the presentation of the proposal by the Federal Senate –, giving concrete form to the shared competence; and through the restructuring of the IBS Management Committee, with the elimination of the consideration of population aspects in the composition and deliberation of the highest body of the body.

Referencies

ALVES, Raquel de Andrade Vieira. O papel do Senado no federalismo fiscal brasileiro e a crise de representação dos Estados. Rio de Janeiro: Lumen Juris, 2025.

ALVES, Raquel de Andrade Vieira. Federalismo fiscal brasileiro e as contribuições. Rio de Janeiro: Lumen Juris, 2017.

ALVES, Raquel de Andrade Vieira; D'ARAÚJO, Pedro Júlio Sales. Federalismo e bicameralismo: a evolução do papel da Câmara Alta e o debate atual. Revista Brasileira de Federalismo, Recife, v. 1, n. 1, 2023.

ALMEIDA, Fernanda Dias Menezes de. Competências na Constituição de 1988. 6th ed. São Paulo: Atlas, 2013.

AMARAL JÚNIOR, José Levi Mello do. Sobre a organização de poderes em Montesquieu: comentários ao Capítulo VI do Livro XI de O espírito das leis. Revista dos Tribunais, São Paulo, v. 97, n. 868, p. 53–68, Feb. 2008.

BALEEIRO, Aliomar. Alguns andaimes da Constituição (1950). Coleção Constitucionalismo Brasileiro. 2nd ed. Rio de Janeiro: Forense, 2019.

BERCOVICI, Gilberto. "Separação de poderes" no Estado federal norte-americano. Revista de Informação Legislativa, Brasília, v. 38, n. 150, Apr./June 2001.

BONAVIDES, Paulo. Ciência Política. 10th ed., 9th printing. São Paulo: Malheiros, 2000.

BURGESS, Michael. Comparative federalism. London: Routledge, 2006.

CADART, Jacques. Institutions politiques et droit constitutionel. 3rd ed. Paris: Economica, 1990.

CHAMBÔ, Pedro Luis. Federalismo cooperativo: uma análise bidimensional. Rio de Janeiro: Lumen Juris, 2021.

DALLARI, Dalmo de Abreu. A Constituição na vida dos povos: da Idade Média ao século XXI. São Paulo: Saraiva, 2013.

DERZI, Misabel Abreu Machado. Reforma tributária, federalismo e Estado Democrático de Direito. Revista da Associação Brasileira de Direito Tributário, v. 2, n. 3, Belo Horizonte: Del Rey, May/Aug. 1999.

DIAS DE SOUZA, Hamilton; SZELBRACIKOWSKI, Daniel Corrêa. Reforma, harmonização e federação: o não adotado modelo indiano. Jota, Feb. 2, 2025. Available at: https://www.jota.info/artigos/reforma-harmonizacao-e-federacao-o-nao-adotado-modelo-indiano. Accessed on: Mar. 23, 2025.

FERREIRA FILHO, Manoel. Do processo legislativo. São Paulo: Saraiva, 2002.

GOMES, Marcus Lívio. A reforma tributária criará contencioso administrativo e judicial? Revista Eletrônica Consultor Jurídico, July 17, 2023. Available at: https://www.conjur.com.br/2023-jul-17/justica-tributaria-reforma-tributaria-criara-contencioso-administrativo-judicial. Accessed on: Mar. 17, 2025.

LAUFER, Heinz. O ordenamento financeiro no estado federativo alemão. In: O federalismo na Alemanha. Traduções. São Paulo: Fundação Konrad-Adenauer-Stiftung, n. 7, 1995.

LOBATO, Valter de Souza. Reflexões sobre a lei complementar do imposto e da contribuição sobre bens e serviços. In: LOBATO, Valter de Souza (coord.); MARINHO NETO, José Antonino (org.). O papel da lei complementar tributária no desenho federativo brasileiro. Belo Horizonte: Fórum, 2024.

LOBO, Rogério Leite. Federalismo fiscal brasileiro: discriminação de rendas tributárias e centralidade normativa. Rio de Janeiro: Lumen Juris, 2006.

MASCARENHAS, Caio Gama. Comitê gestor do IBS e seu papel no equilíbrio fiscal interfederativo. Revista Eletrônica da Procuradoria Geral do Estado do Rio de Janeiro, Rio de Janeiro, v. 6, n. 3, Sept./Dec. 2023.

MOHN E SOUZA, Paulo Fernando. Federalismo cooperativo, competências concorrentes e a Câmara Alta. Forthcoming article, part of a collection resulting from the activities of the Research Group "Estrutura e Dinâmica do Estado Federal," at the University of São Paulo, coordinated by Professor Roger Stiefelmann Leal, 2023.

MONTESQUIEU, Charles-Louis de Secondat. O espírito das leis. Presentation by Renato Janine Ribeiro. Translation by Cristina Murachco. São Paulo: Martins Fontes, 1996.

RAMOS, Maria Raquel Firmino. Crise financeira do município e o federalismo fiscal cooperativo no Brasil. Rio de Janeiro: Lumen Juris, 2018.

ROVIRA, Enoch Albertí. La representación territorial. In: FREIJEDO, Francisco José Bastida (coord.). Fundamentos: Cuadernos monográficos de teoría del estado, derecho público e historia constitucional, n. 3 (La Representación Política). España: Junta General del Principado de Asturias, 2004.

ROVIRA, Enoch Albertí. Federalismo y cooperación en la República Federal de Alemaña. Madrid: Centro de Estudios Constitucionales, 1986.

SCAFF, Fernando Facury. Aspectos financeiros da reforma tributária aprovada na Câmara. Revista Eletrônica Consultor Jurídico, July 18, 2023. Available at: https://www.conjur.com.br/2023-jul-18/contas-vista-aspectos-financeiros-reforma-tributaria-aprovada-camara. Accessed on: Mar. 20, 2025.

SWENDEN, Wilfried. Subnational participation in national decisions: the role of second chambers. In: EDERLEIN, Henrik; WALTI, Sonja; ZURN, Michael (eds.). Handbook on multi-level governance. Northampton: Edward Elgar Publishing, 2001.

WILSON, James. Considerations on the nature and extent of the legislative authority (Philadelphia, 1774). In: ZUMBRUNNEN, John. Political Science 601: Political Theory of the American Revolution. University of Wisconsin Pressbooks, 2017.

YANNICK, Bury; FELD, Lars P. Fiscal federalism in Germany. In: TREMBLAY, Jean-François (ed.). The Forum of Federations Handbook of Fiscal Federalism. Ottawa: Department of Economics, University of Ottawa, 2023.