

PUERTO RICAN VOICES: STUDY GUIDE

The Tax Paradise

DIRECTED BY ANA MARÍA GARCÍA



Produced By
CENTER for Puerto Rican Studies

**CEN
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The Tax Paradise

Directed by Ana María García

In the last decade, Puerto Rico has become a major destination for Americans seeking to evade paying taxes. Tax incentives provided by the Puerto Rican government to investors moving to the island has created a crisis of collection, driving gentrification and consequently housing insecurity. In communities like Puerta de Tierra, Statehood-party supporters are challenging the politics of an electoral party that has betrayed them.

KEY TERMS

- Tax incentives
- Fiscal Paradise
- Displacement
- Inflation
- Puerta de Tierra

DISCUSSION QUESTIONS

1. *What are the Laws 20 and 22 of Puerto Rico?*
2. *What is the Law 60 of Puerto Rico?*
3. *Why did the government of Puerto Rico approve these laws? What argument has been sustained in favor of tax incentives?*
4. *According to José Caraballo Cueto, what is the major factor that drives inequality in Puerto Rico? Do you think that the tax incentives laws (20/22/60) are addressing this issue?*
5. *Participants of the documentary state that “Law 20 and 22 are displacing Puerto Ricans” from Puerto Rico. Explain how this process is happening, and argue if you think it is connected to the requirements established under Law 20 and 22 for beneficiaries.*



Still of *The Tax Paradise*

RECOMMENDED READINGS

- [Colonial Debts: The Case of Puerto Rico](#) by Rocío Zambrana (2021)
- [“Puerto Rico Act 22 Incentive Fails”](#) by Luis J. Valentín, Joel Cintrón Arbasetti, Dalila M. Olmo López (June 25, 2021)
- [“Influencers, Developers, Crypto Currency Tycoons: How Puerto Ricans Are Fighting Back Against the Outsiders Using the Island as Tax Haven”](#) by Mariah Espada (April 19, 2021)
- [“How Puerto Rico Became the Newest Tax Haven for the Super Rich”](#) by Jesse Barron (September 18, 2018)

RESEARCH MATERIALS

- [Ana María’s Research Folder](#)

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