A History Of Regulatory Taxation

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What is a tax, and what is a regulation or a penalty? Richard Samuelson is Associate Professor of History at California State University, San
Taxing telecommunication/ICT services: an overview was prepared by Professor Martin Cave from Imperial College Business School, and Dr. Windfred Mfuh, Associate Fellow from Warwick Business School, under the direction of the Telecommunication Development Bureau (BDT). The comments and suggestions made by ITU officials, in particular from the BDT Regulatory and Market Environment Division (RME) and ITU-T Study Group 3 were very useful in preparing this document. Economics of Taxation explains how taxes support government services and benefit our citizens. Writing and Enacting Tax Legislation explains the process for developing and passing legislation into law. We have other information available off-line that we will gladly mail to you upon request.

I want to know about the origin of the Federal estate tax. Can you tell me when it became part of the tax code and the rationale behind it? In 1916 Congress for the first time levied a tax upon the transfer of a decedent's net estate. The Committee on Ways and Means of the U.S. House of Representatives explained that a new type of tax was needed, because the "consumption taxes" in effect at that time bore most heavily upon those least able to pay them. Taxworld - A history of taxation, tax and taxes - history, chronology, policy, thresholds, terminology, and more. The Tax History Project This site is sponsored by the Tax Analysts group. The selections include "The Price of Civilization" which provides pictures and documents of tax policy during significant years of our history and "Presidential Tax Returns". A recommended site. 1 Adams, Charles, 1993, For Good and Evil: The Impact of Taxes on the Course of Civilization, Madison Books.