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
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.