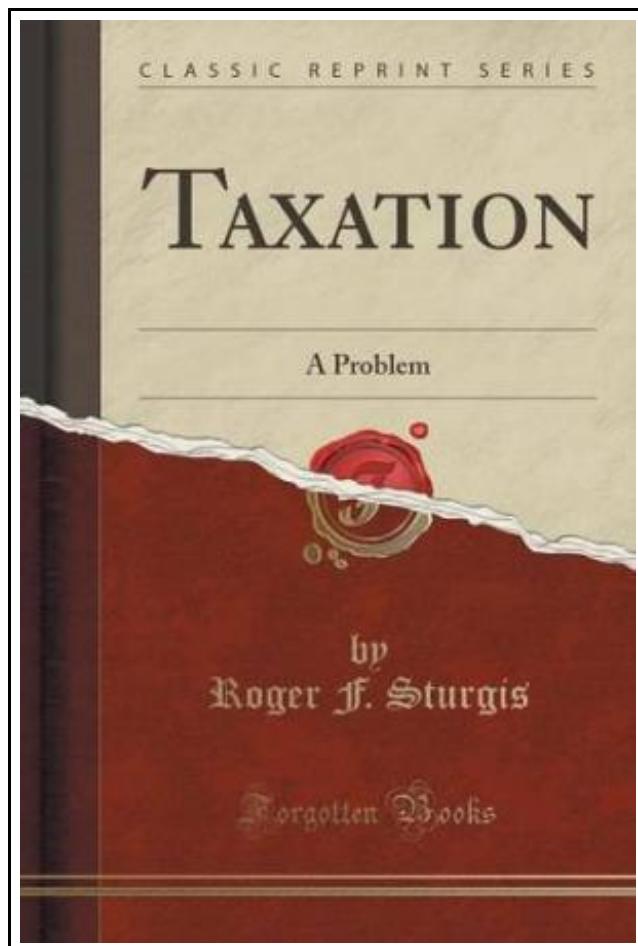


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Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****. Excerpt from Taxation: A Problem Questions of state and local taxation; questions of how revenue shall be raised to pay state and municipal expenses, are of great importance. There is a country-wide cry for tax reform but no two persons agree upon what the reforms shall be. If I were to undertake to review the different forms of taxation now in force in the United States I should perforce go far beyond the limits of this paper and the same would be true of an attempt to state at length a system of state and local taxation. If within the limits of this paper I succeed in setting forth a few of the glaring faults of some of the present systems and in stating some remedies that may appeal to the business world I shall be satisfied. Parties in taxation. We have first the economists and in this class are the college professors who regard taxation as a science to be governed by fixed rules and if a working system permits any inequality they condemn it as vicious. Stamp taxes are as a rule declared to be bad economically and are condemned. It is now the fashion to cry down the general property tax. The economists are no more in agreement as to remedies than the rest of the world. Some are single taxers; some believe in the taxation of incomes; some advocate a habitation tax, recommended by the Massachusetts Commission on Taxation of 1897; one believes in a United States graded inheritance tax, while another thinks that the states alone should impose this tax. Business and professional taxation; taxation of intangible securities, like stocks and bonds,...

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