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. History of Taxes in the Middle Ages. Fair taxation was a key issue for many English citizens during the medieval period. Most citizens were subject to a poll tax, which was a flat tax on every adult in a jurisdiction, as well as property and church taxes. Even peasants that did not own land had to pay property taxes on land that they rented. ‘Tax’ then developed its meaning to imply something wearisome or challenging. So words like ‘duty’ were used to suggest a more appealing purpose. Political spin has just as long a history as taxation, and neither has been detained unduly by the meaning of words. The written record. China has one of the longest of all written records, and we know that taxes were levied here some 3,000 years ago as the Empire was being established.