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
My decision to investigate the development of a national police power through the use of the taxing power was predicated on a number of factors. On the one hand, the results of regulatory taxes can be interpreted to have been more significant than has use of the postal power for police purposes, and on the other, the taxing power can be examined in a single monograph while the history of the use of the commerce power to create a police power would require several volumes.