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Principles of Taxation (Paperback)

By Hastings Lyon

Theclassics.Us, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.This historic book may have numerous typos and missing text. Purchasers can usually download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1914 edition. Excerpt: . CHAPTER IV WHERE SHOULD TAXES BE PAID? The problem of the resident of one community who owns wealth located in another community So far our discussion has gone on the simple assumption of a single community whose members owned all the wealth in the community and none outside of it. Though untrue in fact, the assumption, I believe, has not so affected the argument as to render any of our conclusions unsound. We cannot go on further with the discussion without meeting existing facts squarely. In any such purely ideal community probably many of our taxation perplexities would not have arisen. If one had existed and it had made the market value of property the basis of its taxation, the distinction between tangible and intangible property would not have led into any such difficulties as have arisen. Such a community would not have...



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