

Download Laws And Taxation Of Internet Sales Constitutional Analysis

The U.S. Supreme Court adjourns for the summer soon, which means decisions in all pending cases are due to come down by the end of June. One of these is the South Dakota v. Wayfair case, challenging South Dakota's application of its sales tax to internet retailers who sell into South Dakota but have no property or employees in the state. At issue is the case Quill Corp. v. North Dakota from ... Tax protesters in the United States advance a number of constitutional arguments asserting that the imposition, assessment and collection of the federal income tax violates the United States Constitution. These kinds of arguments, though related to, are distinguished from statutory and administrative arguments, which presuppose the constitutionality of the income tax, as well as from general ... The United States of America has separate federal, state, and local governments with taxes imposed at each of these levels. Taxes are levied on income, payroll, property, sales, capital gains, dividends, imports, estates and gifts, as well as various fees. In 2010, taxes collected by federal, state, and municipal governments amounted to 24.8% of GDP. In the OECD, only Chile and Mexico are taxed ... Brooklyn Law School 250 Joralemon Street Brooklyn, New York, 11201 USA (718) 625-2200