



Sales Taxation: Critical Issues in Policy and Administration

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This book is a comprehensive analysis of the major issues in state sales taxation. Topics such as taxation of services, mergers and acquisitions, nonprofit organizations, media, religious organizations, and international companies are analyzed by a group of the nation's leading experts on state taxation, including representatives of industry, government, and academia. The book identifies long-term qualitative and quantitative trends in the sales tax base and rates. Likely policy changes during the next decade are pinpointed and their implications discussed. Emerging sales tax problems are identified and analyzed, and techniques for integrating equity in sales tax design are included.

This unique volume will be of interest to tax planners and managers in business, and tax policy-makers and administrators in state and local governments.



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