



## Taxation as Affecting Municipalities: An Address Delivered Before the Virginia League of Municipalities; November 10, 1914 (Classic Reprint) (Hardback)

By James Lindsey Heard

Forgotten Books, 2018. Hardback. Condition: New. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.Excerpt from Taxation as Affecting Municipalities: An Address Delivered Before the Virginia League of Municipalities; November 10, 1914 The principle of segregation is not new. As between the Federal and State governments it has long been in vogue. For many years the Federal government has derived a considerable part of her revenues by taxing wines, liquors and tobacco, and has left unto the States and their sub-divisions the sole right to tax lands and most other tangible property, real and personal. The Federal government has long exercised the exclusive right to impose customs duties, and to use the revenue derived therefrom for her own purposes. For a long time she left to the States the taxing of incomes, but has recently, in a statute of far-reaching consequences, entered that field along with the several States. A number of the States of the Union have adopted the segregation plan of taxation, in various forms, as between themselves and their cities and counties. The underlying principle is not entirely new as between the State of Virginia and her cities and counties. For a number...



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