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The Tax Status of Federal Resale Activities: Issues and Alternatives: Fpcd-79-19

By -

Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.The largest resale activities in the federal government are the Department of Defense commissaries, exchanges, clubs, and liquor stores. Because they are considered federal instrumentalities, these activities are exempt from most federal, state, and local taxes. In 1977 this indirect subsidy (revenue loss) totalled almost \$300 million. The major criticisms of changing the tax status of these resale activities are that: (1) the disadvantages of military service justify this special treatment; (2) taxation would be viewed as an erosion of military benefits; and (3) since state and local governments already benefit from the military installations, no additional taxes are warranted. Also, any change in tax status potentially could result in reduced sales and profits for the stores, increased total taxes with a larger share of general revenue sharing funds going to states and localities, and a reevaluation of the impact aid entitlements now given to military children. Major defenses of a status change are that: taxation is justified because the stores are not operating as Congress intended; and taxation would promote a fairer distribution of tax burdens and...



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