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E-Commerce and Its Taxation Impasse in the USA
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Abstract

The increase in commercial transactions by electronic means or e-commerce has increased the concern regarding its tax treatment. State Governments claim that they are losing lots of money that should be destined to education, health, and other benefits for their communities, due to the tax-free treatment of the internet. Thus, it is proposed to levy a tax on e-transactions and encourage governments to simplify the sales tax system to make this viable for all states and companies. Others maintain, that e-losses haven’t been that great and that taxation could jeopardize the internet’s usage growth and consequently therefore the USA economy, thus advocating against possible e-taxes. This study presents a brief history of the electronic commerce; explain the basics of the USA sales tax system and its corresponding laws. It shows the different points of view regarding the subject and propositions brought up by the different groups involved, including, states, companies and the government.