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THE CAUSE OF GOD AND TRUTH, IN 4 PT. WITH A VINDICATION OF PT.4 FROM THE CAVILS, CALUMNIES AND DEFAMATIONS OF H. HEYWOOD



RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 20 pages. Original publisher: Washington, D. C.: U. S. General Accounting Office, 2003 OCLC Number: (OCoLC)53836877 Subject: Cigarette industry -- Law and legislation -- United States -- States. Excerpt: . . . provided us with additional arguments for noncompliance. Their arguments included an opinion that the act was not directed at personal 17 use. An additional argument was that the Internet Tax Freedom Act supercedes the obligations laid out in the Jenkins Act. Our review of the applicable statutes indicates that neither the Internet Tax Freedom Act nor any privacy laws exempt Internet cigarette vendors from Jenkins Act compliance. The Jenkins Act has not been amended since minor additions and clarifications were made to its provisions in 1953 and 1955; and neither the Internet Tax Freedom Act nor any privacy laws amended the Jenkins Acts provisions to expressly exempt Internet cigarette vendors from compliance. With regard to the Internet Tax Freedom Act, the temporary ban that the act imposed on certain types of taxes on e-commerce did not include the collection of existing taxes, such as state excise, sales, and use taxes. Additionally, nothing in the Jenkins Act or its legislative history implies that cigarette sales for personal use, or Native American cigarette sales, are exempt. In examining a statute, such as the Jenkins Act, that is silent on its applicability to Native American Indian tribes, courts have consistently applied a three-part analysis. Under this analysis, if the act uses general terms that are broad enough to include tribes, the statute will ordinarily apply unless (1) the law touches exclusive rights of self-governance in purely intramural matters; (2) the application of the law to the tribe would abrogate rights guaranteed by Indian treaties;...

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