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| And | | Keyword |

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Does use tax evasion provide a competitive advantage to e-tailers?

Authors: Jeffrey L. Hoopes, Jacob R. Thornock and Braden M. Williams
Date: Mar. 2016

From: National Tax Journal (Vol. 69, Issue 1)
Publisher: University of Chicago Press

Document Type: Article
Length: 12,388 words
Lexile Measure: 1730L
DOI: <http://dx.doi.org/10.17310/njt.2016.1.05>

Abstract:
Many online retail firms (e-tailers) do not collect sales tax from the majority of their customers. This practice provides these firms with a potential competitive advantage over traditional retailers. We examine stock market returns and analysts' sales forecast revisions surrounding federal legislative proposals, such as the Marketplace Fairness Act, that could erode this alleged competitive advantage for e-tailers. Following events that indicated an increased likelihood of federal sales tax legislation, we find negative abnormal stock returns for e-tail firms relative to traditional retail firms. We also find that analysts forecast a future reduction in sales revenue for e-tailers. These findings imply the existence of a competitive advantage for e-tailers that will potentially diminish with the enactment of federal sales tax legislation.

Keywords: sales taxes, taxes and business strategy, Marketplace Fairness Act, e-commerce
JEL Codes: H20, H25, H29, G14, G18

1. INTRODUCTION
We examine the potential of new regulatory further sales taxes. In reform a competitive advantage for

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