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hora que se han emitido muchas normas, viene al caso la conclusión que plantean Choi, Albert H; Quinn, Curtis; & Hayashi, Andrew T. (2019) en su artículo [*Crisis-driven tax law: The case of section 382*](https://www.sciencegate.app/doi/abs/10.5744/ftr.2020.1000), publicado por *Florida Tax Review*, 23(1), 1-72: “*It is almost inherent in the notion of a crisis that the normal pace and processes by which legal rules should change do not apply, and the substantive trade-offs between short-term and long-term objectives are recalibrated to place greater weight on the present. This does not mean that crisis-driven lawmaking should treat process as irrelevant or disregard the future entirely, but in the fearful and chaotic climate of a financial crisis, the ideal processes and agent of legal change may be different than during periods of normal politics. ꟷNotice 2008–83 suspended a longstanding tax rule that, while controversial, served worthy tax policy objectives: discouraging loss trafficking and helping to ensure that business assets remained in the hands of the managers who could make them most profitable rather than in the hands of those who could simply make greater use of tax losses that had accrued in prior years. Moreover, this change in law was unexpected and was made without input from the tax community. The Notice has been panned as unlawful, and perhaps it was. In this Article, however, we test whether it mattered for substantive policy outcomes. Although we cannot measure the costs the Notice may have had for the legitimacy of the IRS or the rule of law, or the benefits in terms of making cash infusions to the financial sector, we can report evidence on whether the Notice undermined the purposes of Code section 382. ꟷWe find that the Notice had no discernible effect on merger activity and consolidation in the banking sector, although it did have a modest effect on the kinds of mergers that took place. Our evidence suggests that Code section 382 does result in more efficient bank mergers than would otherwise take place, and, as a result, the Notice had economic costs that lasted beyond the financial crisis*.”

En la expedición apresurada de normas para enfrentar una crisis pueden lograrse muchos aciertos o incurrir en graves equivocaciones. Tratándose de normas expedidas en desarrollo de facultades extraordinarias, que tienen fuerza de ley, nuestra constitución impone un control judicial. Pero éste no tiene que ver con la eficacia de las normas. Corresponde a las academias jurídicas investigar cuáles son los efectos de los bloques de legislación, para saber si alguien resulta más beneficiado o discriminado. En este trabajo las cifras económicas pueden ser de gran ayuda, especialmente si han sido auditadas.

En economía si alguien pierde, alguien gana. ¿Quiénes han sido favorecidos por la pandemia? Por ejemplo, los proveedores de insumos médicos pueden haber aumentado sus ventas. Los distribuidores de bienes de consumo masivo y de primera necesidad es probable que crecieron sus operaciones. ¿A quienes aprovecharon nuestras normas? En pocos días, al cierre del año, sabremos qué pasó.

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