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l interior de un estado, especialmente si es federal, o entre jurisdicciones pueden observarse ineficiencias generadas por el exceso de impuestos sobre una misma transacción. En el resumen del artículo de Spencer, David E, publicado en en *Journal of Multistate Taxation and Incentives*; Boston Tomo 31, N.º 7, (Oct 2021): 34-38, titulado *MULTISTATE TAX Commission Project On Taxation of Digital Products and Processes,* se lee: “[...]*the issue affects all states (regardless of whether they do or do not tax some digital products currently) and also the vast majority of taxpayers who may buy or sell these products" The White Paper would "include a general survey and description of the kinds of digital products currently offered and how they are provided to customers; a survey of academic research on policy reasons for including or excluding digital products from a states sales tax base; a review of the specific types of digital products that states currently tax; an analysis of issues created by mixed or bundled products; a summary of sourcing issues; and any preliminary conclusions as to the pros and cons of how of how best to define, categorize, exempt, and source digital products" The Memorandum states that "In this memo, the term "digital products" is intended to encompass the entire category of products made possible by digital or electronic technologies that are not, primarily, tangible or physical property or traditional services. The Recommendation noted certain "foundational elements of the sales tax system:" \* Imp osition of two separate but related taxes-a retail sales tax and a separate compensating use tax; \* Variations in the legal imposition of the retail sales tax with some states imposing the tax on the seller, or on the buyer (as collected by the seller), or both; \* Recognition of the need for credits for taxes paid to another state on the same items to avoid multiple taxation; and \* With notable exceptions, inclusion in the tax base of only specified intangible property or services, while generally including all tangible property, with specified exemptions. In addition to the role the MTC has played in the sales and use tax area as noted above, the MTC recently concluded a project drafting detailed regulations on market-based sourcing of receipts from intangible property and services for purposes of the corporate income tax apportionment factor-an exercise that raised issues similar to those faced by states wishing to apply their sales tax to digital products.* (…)”

El artículo advierte que es muy difícil hacer cambiar un régimen tributario propio de una jurisdicción. Lo que por el se recauda no puede eliminarse, creando un déficit en la respectiva hacienda. Por ello, las propuestas siempre deben preocuparse por establecer consecuencias alternas que produzcan un costo cero. De poco sirve privilegiar al productor si el país que recibe el bien o desde el cual se disfruta en servicio enfrenta una disminución de ingresos.

Se está intentando crear impuestos distribuibles entre varios estados participantes, método que podría tener mayor aceptación. La soberanía se utilizaría para hacer pactos que reemplazarían los actos individuales.

*Hernando Bermúdez Gómez*