



## Taxation of Corporations Volume 6

By United States Corporations

Rarebooksclub.com, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.This historic book may have numerous typos and missing text. Purchasers can usually download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1915 edition. Excerpt: . St. L. N. O. R. Co., 105 S. W. Rep., 127 (1907). The subsidiary companies of the C. O. Ry. system in Kentucky have been consolidated into a Kentucky corporation, which is the property of the Virginia corporation. The court said: Every dollar s worth of tangible property owned by it has been taxed as the tangible property of the Virginia corporation, and every dollar s worth of intangible property owned by it has been taxed to the Virginia corporation, and constitutes a part of the intangible property of the Virginia corporation. To assess the Virginia corporation upon its intangible property, and then to assess the Kentucky corporation upon its intangible property, which was necessarily included in the first assessment, would be simply to tax the same property twice. Commonwealth 12. C. O. Ry. Co. in Ky., 131 Ky., 661 (1909). It is...



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