

## Podatkowy American dream. Czy Rambo i Terminator śnili o niskich podatkach?



**Dr hab. Michał Urbańczyk, prof. UAM  
WPiA UAM w Poznaniu**



- Ustawa o herbacie z 10 maja 1773 roku zezwalała Kompanii Wschodnioindyjskiej na sprzedaż herbaty z Chin w amerykańskich koloniach bez płacenia podatków innych niż te nałożone przez Ustawy Townshenda.



- pierwszy przypadek w historii USA, kiedy Kongres zagłosował za opodatkowaniem amerykańskiego produktu; doprowadziło to do Whiskey Rebellion.





- pierwszy podatek dochodowy od osób fizycznych w 1861 r. Był on częścią ustawy o dochodach z 1861 r.



## Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429 (1895)

podatki od czynszów z nieruchomości, od dochodów z odsetek od majątku osobistego i innych dochodów z majątku osobistego (w tym dochodów z dywidend) były bezpośrednimi podatkami od nieruchomości i dlatego musiały zostać rozdzielone między stany zgodnie z konstytucją, co było mocno niepraktyczne.



Przykładowe pole tekstowe







# Podatki w kampanii wyborczej w 2024 roku

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## Harris wants to upgrade America's economy. Trump wants to tear it down and start over

Analysis by [Matt Egan, CNN](#)  
 5 minute read · Published 6:00 AM EDT, Wed October 30, 2024



## Eliminate taxes

The president-elect has rolled out a series of targeted tax breaks, including eliminating federal taxes on tips, Social Security benefits and overtime pay.

Trump has promised an end to taxes on tips. Though his campaign hasn't released details on the proposal, Trump has indicated that he would eliminate both federal income taxes and payroll taxes, which fund Social Security and Medicare.



### RELATED ARTICLE

Trump's second term will look nothing like his first

Virtually all tipped workers would get some tax relief if Trump also gets rid of payroll taxes on tips, the Tax Policy Center found. However, these workers would then get smaller Social Security payments after they retire.

Seeking to appeal to senior citizens, a dedicated voting bloc, Trump has vowed that Social Security recipients would no longer have to pay taxes on the monthly benefits they receive. Around half of beneficiaries – mainly those with higher incomes – pay federal income tax on their

Social Security payments.

# 1. Co się stało, czyli o błędach demokratów w czasie kampanii wyborczej

POLITICO



2024 PRESIDENTIAL ELECTION

## Who could actually replace Biden? We break down the options.

By CALDER MCHUGH

- Wybór łatwiejszego sposobu wymiany

The case

Choosing Harris would avoid a messy intraparty fight, given her support from Biden and many Hill Democrats. Stepping over Biden's own vice president would cause a fracas within segments of the Democratic Party who would see it as a diss to Black Democrats — and in particular to Black women, who are often described as the backbone of the party. She was also known as a strong fundraiser.

# 1. Co się stało, czyli o błędach demokratów w czasie kampanii wyborczej

- Zbyt ogólnikowa kampania
- Czy Harris była kandydatką zmiany?
- Tim Walz jako wiceprezydent,

## *Poll Finds Harris Rising as She Challenges Trump on Change*

A national Times/Siena poll found Kamala Harris with a slim lead over Donald J. Trump. Voters were more likely to see her, not Mr. Trump, as a break from the status quo.

**Why Republicans are calling Walz 'Tampon Tim' — and why Democrats embrace it**

# 1. Co się stało, czyli o błędach demokratów w czasie kampanii wyborczej

## Słaba kandydatka

- Doskonała prokuratorka i senatorka, gorsza wiceprezydentka,
- Zbyt mała rozpoznawalność,
- Kwestia płci,
- Radykalne postulaty kulturowo-tożsamościowe,
- Word salad

## Mission impossible na własne życzenie

- Zbyt krótka kampania,
- Brak prawyborów,
- Brak jasnego programu gospodarczego (bidenomics?!)
- Złe rozpoznanie preferencji wyborczych
- Złe rozpoznanie grup wyborczych

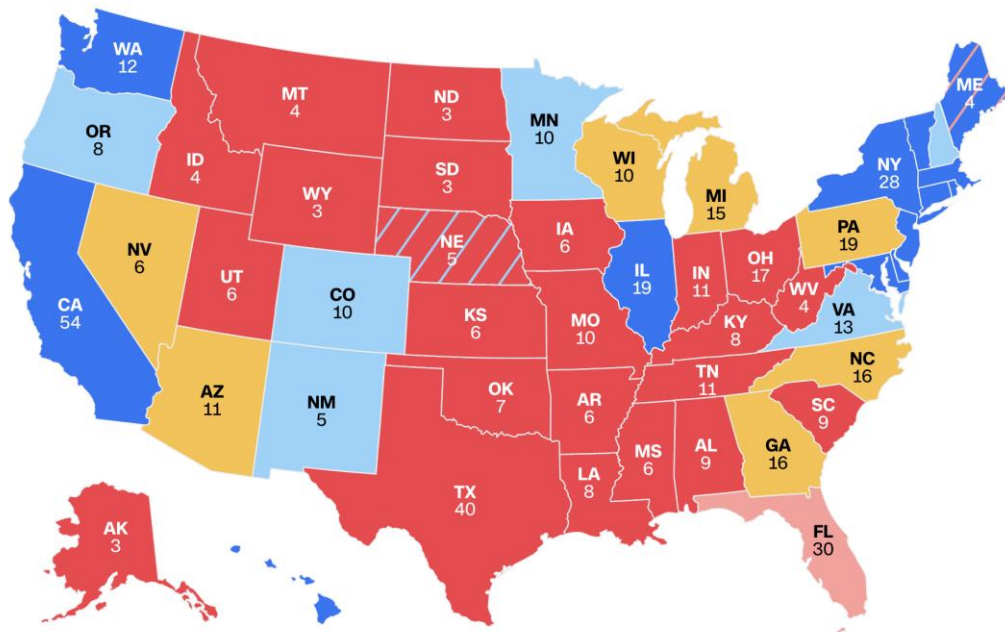


# 1. Co się stało, czyli o błędach demokratów w czasie kampanii wyborczej



A może?

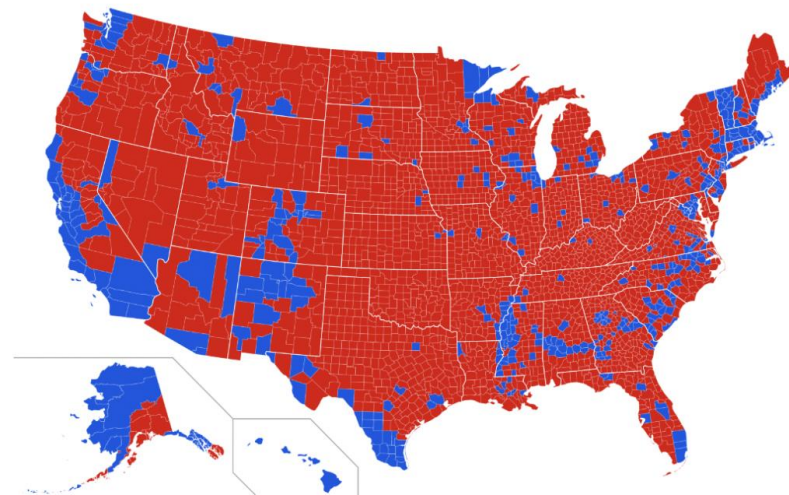
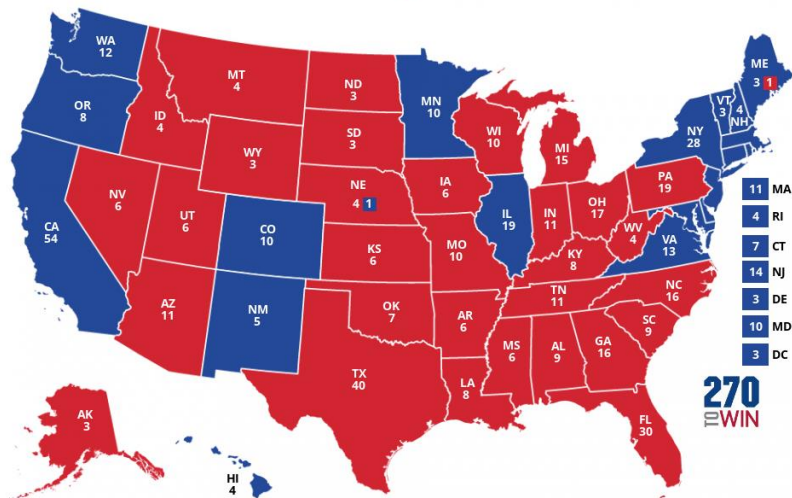


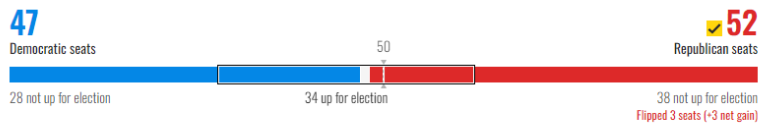


Harris  
**226**  
Needs 44

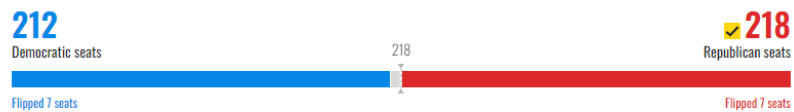
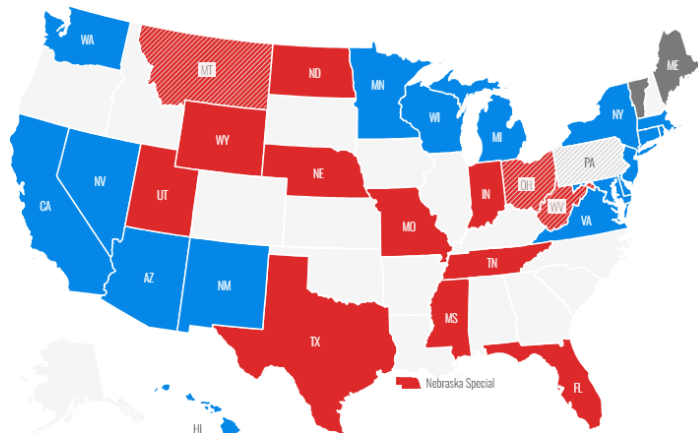


Trump  
**219**  
Needs 51

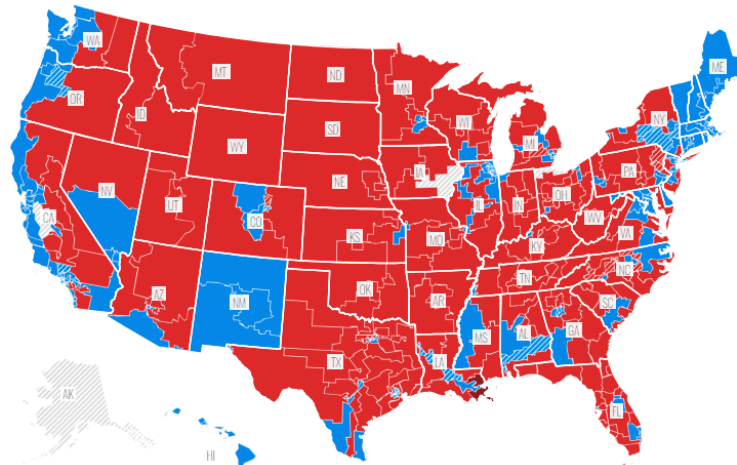




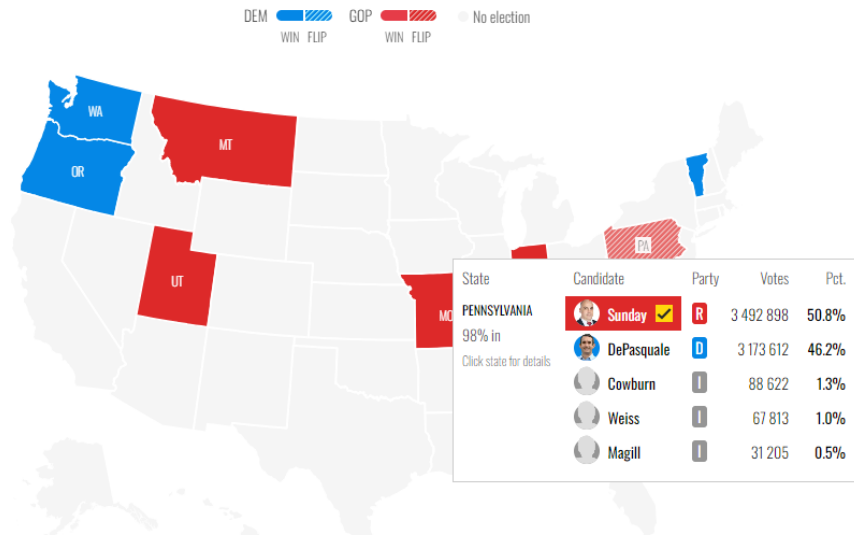
DEM WIN FLIP    GOP WIN FLIP    IND WIN FLIP    Polls closed    No election



DEM WIN FLIP    GOP WIN FLIP    Polls closed





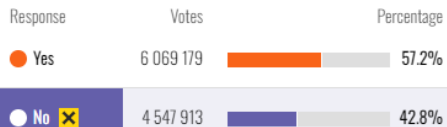


## Florida >

### Amendment 4: Right to Abortion

Provide a constitutional right to abortion before fetal viability or when "necessary to protect the patient's health, as determined by the patient's healthcare provider."

NOT PASSED ✕

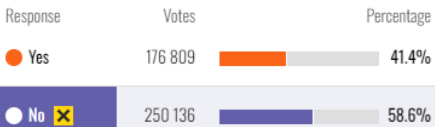


## South Dakota >

### Amendment G: Right to Abortion

Provides for a state constitutional right to abortion in South Dakota, using a trimester framework for regulation.

NOT PASSED ✕



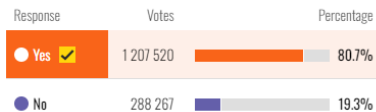
99% expected votes in (Est. remaining 2 000)

## Oklahoma >

### Amendment: Citizenship Requirement to Vote

Provide in the state constitution that only a citizen (rather than every citizen) of the U.S. may vote.

PASSED ✓



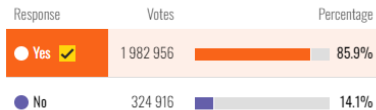
96% expected votes in (Est. remaining 71,000)

## South Carolina >

### Citizenship Requirement to Vote Amendment

Provides in the state constitution that only a citizen (rather than every citizen) of the U.S. may vote.

PASSED ✓



## Czy Rambo i Terminator śnili o niskich podatkach?



### Schwarzenegger Makes No Apology for Reversal on Tax Increases

Gov: "I want to have the options to raise taxes if there's an emergency."

By ABC News  
February 22, 2009, 6:27 PM



Feb. 22, 2009 &#151; -- On the heels of negotiating the California budget crisis, Gov. Arnold Schwarzenegger, R-Calif., made no apologies this morning for going against his campaign promise not to raise taxes.

"I made it very clear that I'm against raising taxes, and even today I hate tax increases," Schwarzenegger told ABC News' George Stephanopoulos in a "This Week" interview.

"I also made it very clear that I will never sign a pledge that I will not raise taxes. Why? Because I said, if there's an emergency, I want to have the options to raise taxes if there's an emergency. Right now, you have to admit, we have a fiscal emergency."

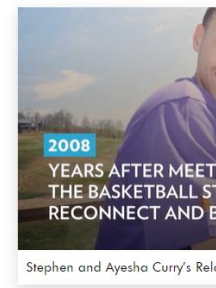
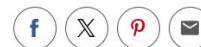
# Czy Rambo i Terminator śnili o niskich podatkach?

CELEBRITY > CELEBRITY RELATIONSHIPS > CELEBRITY BREAKUPS

## Sylvester Stallone Says 'I Owe It' to Wife Jennifer to Move to Florida Even Though 'It's Not Easy for Me'

The actor's wife of nearly 27 years said on Wednesday's 'The Family Stallone' season 2 premiere that she needed to "change it up" after their marriage hit a rough patch

By [Dana Rose Falcone](#) | Published on February 21, 2024 09:30AM EST



**Koniec  
dziękuję za uwagę**

