## Digital Services Taxes (DSTs): Policy and Economic A nalysis

Sean Lowry A ±a<sup>-</sup>1⁄4 ¬± P, b<sup>-</sup>-€ F -±a±c<sup>...</sup>

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reducing the top marginal corporate tax rate from 35% to 21%<sup>42</sup>—and, thus, the potential tax savings from profit shifting—P.L. 115-97 contains several other policy changes discouraging profit

In contrast, DSTs are imposed on gross

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