

# ISSUE BRIEF **11.15.21**

## The Recent Debate Over Digital Advertising Taxes

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It is not news that tax authorities are looking for ways to tax the digital economy. What is constantly evolving is how they are doing it. The latest initiative at the state level involves the digital advertising tax (DAT), with Maryland leading the pack. Despite being a frontrunner, Maryland is certainly not alone: seven other states have introduced proposals similar to Maryland's DAT, and four states have presented related measures.<sup>1</sup> These proposals, although they vary in details, were launched by policymakers from both parties.<sup>2</sup> Given the recent popularity of DAT among legislators, this issue brief first reviews key features of Maryland's DAT that several other states have referenced. It then discusses the main arguments against the DAT, key reasons to support it, and trends to watch for as developments unfold.

### MARYLAND'S DAT

In a 2019 New York Times article, Nobel Prize laureate Paul Romer indicates that the dominant digital platforms, including Facebook and Google, created "a haven for dangerous information and hate speech that has undermined trust in democratic institutions." He argues antitrust laws or regulatory actions are not sufficient to change the conduct of these platforms; instead, he contends that the cost concerns related to digital advertising taxes will cause these companies to shift to business models conducive to less socially harmful content.<sup>3</sup>

Maryland embraced Romer's suggestion and proposed a DAT. However, passing the law was not smooth sailing. The proposal

(H.B. 732) was introduced and passed during the state's 2020 regular legislative session, only to be vetoed by Gov. Lawrence Hogan, Jr., a few months after.<sup>4</sup> State lawmakers overrode the veto during the 2021 regular session, creating the country's first DAT. A separate bill (S.B. 787) was passed in 2021 to accomplish three things: delay the effective date of the DAT to January 2022, exempt certain broadcast and news media entities from the tax, and finally, prohibit companies from directly passing on the tax to customers through a separate fee, surcharge, or line item.<sup>5</sup>

Maryland's tax is a levy on digital advertising services, which consist of "advertisement services on a digital interface, including advertisements in the form of banner advertising, search engine advertising, interstitial advertising, and other comparable advertising services." The DAT is imposed on annual gross revenue derived from digital advertising services in the state (referred to as the "assessable base"), and is limited to companies with over \$1 million in annual gross revenue from digital advertising services in the state and at least \$100 million in global gross revenues. The tax rate increases with a company's global annual gross revenue, ranging from 2.5% to 10%.<sup>6</sup>

The law itself states that the process of identifying the gross digital advertising revenue attributable to Maryland (commonly known as revenue "sourcing") should be done through an apportionment formula. The numerator is a company's annual gross revenue from digital advertising in Maryland, and the



**When it comes to taxing the digital economy, the latest initiative at the state level involves the digital advertising tax (DAT). Besides Maryland, seven other states have introduced DAT proposals and four states have presented related measures.**

denominator is its revenue from digital advertising in the U.S. Some practitioners indicate the calculation appears circular: the in-state digital advertising revenue is both the numerator and the outcome.<sup>7</sup>

The law authorizes the state comptroller to adopt regulations and clarify the calculation, which it did in late August 2021. In the proposed regulation, the comptroller revised the apportionment formula to be based on the number of devices instead of revenue. The new numerator is the number of devices that have accessed the digital advertising services from a location in the state, and the new denominator is the number of devices that have accessed the digital advertising services from any location globally.

When a device's location cannot be determined, the record will be excluded from both the numerator and denominator of the apportionment formula.<sup>8</sup> The calculated ratio is then multiplied by the taxpayer's total digital advertising revenue to compute the digital revenue attributable to Maryland.

It did not take long for businesses to challenge the DAT. Within a week of Maryland legislators' veto override, a coalition of industry groups, led by the U.S. Chamber of Commerce, filed a lawsuit in federal court. The lawsuit alleged the DAT is flawed on statutory and constitutional grounds (discussed further below). A lesser noticed state-level lawsuit was filed by Comcast and Verizon.<sup>9</sup> In addition to complaints like those in the federal case, the state lawsuit claims the DAT violates the U.S. Constitution's Supremacy Clause—meaning that state laws are invalid if they contradict federal laws.<sup>10</sup>

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## ARGUMENTS AGAINST MARYLAND'S DAT

Opponents of the DAT primarily object on legal, economic, and structural grounds. This section discusses the reasons behind these disapprovals.

From a legal perspective, they argue the DAT violates the Internet Tax Freedom Act (ITFA), which prohibits states from imposing multiple or discriminatory taxes

on e-commerce.<sup>11</sup> Under this reasoning, because Maryland does not tax advertising revenue from print newspapers or radio, imposing a tax on digital advertising services is discriminatory. They also believe the DAT is a “multiple tax,” because certain out of state activities are already subject to tax by other states.<sup>12</sup>

On constitutional grounds, the first challenge comes from the Commerce Clause, which prohibits discrimination against interstate commerce.<sup>13</sup> Because the tax rate is based on a company's global revenue, multistate or multinational companies may pay higher taxes than companies with only Maryland-based operations. The tax therefore punishes companies' out-of-state conduct by favoring in-state activities, contend DAT opponents.<sup>14</sup>

Opponents also believe the DAT violates the First Amendment because it creates burdens for speech made in digital forms. Some believe the infringement of First Amendment rights is fatal to the DAT, as the U.S. Supreme Court has ruled twice that industry-specific taxes on the news media violate the amendment's protection.<sup>15</sup> Others believe this is a faulty argument, because Google and Facebook have taken the position that they are not the press or news publishers—and they therefore should not be held accountable for certain content on their websites. But, since these companies do not consider themselves members of the media, they cannot claim First Amendment protections—or, like genuine media companies, avoid the digital taxes.<sup>16</sup>

From an economic perspective, critics argue that the DAT will ultimately hurt in-state residents, who may have to pay higher prices for goods and services. Although Maryland's follow-up bill (S.B. 787) includes remedial language that prohibits operators from passing the tax onto customers, it does not limit the prices companies can charge. As such, companies can still indirectly pass the increased cost onto customers, who will ultimately bear the burden of the tax.<sup>17</sup>

Others believe the sourcing rule does not approximate in-state activities, and different sourcing rules across states may lead to double taxation. For instance, if

another state uses an apportionment formula based on revenue instead of the number of devices, the inconsistency may cause a part of the advertising revenue to be taxed in both states. In addition, critics argue that although the proposed regulation recognizes some devices may be impossible to locate, excluding these devices from the apportionment formula is more likely to result in a higher amount of gross revenue apportioned to Maryland. Some also believe the DAT may more than wipe out a payer's profits in Maryland, either because the tax is highly onerous or the apportionment formula is not a good proxy for in-state activities.<sup>18</sup>

Finally, some disapprove the DAT because they view advertisements (digital or traditional) as business inputs, and taxing intermediate inputs subjects the DAT to all pitfalls of the gross receipts tax. For instance, they argue that tax pyramiding, meaning that the same element is taxed multiple times, is substantial in the case of DAT. In addition, advertisements are already taxed in Maryland under the state's corporate income tax as they contribute to corporate profits. The DAT therefore adds another layer of tax on these companies' topline revenues.<sup>19</sup>

From a structural perspective, some do not believe the in-scope advertising services are clearly defined, especially when it comes to "other comparable advertising services." Whether or not promoted content published by prominent Twitter accounts or Instagram influencers, product placement, sponsored content, or email marketing are in scope is unclear.<sup>20</sup> The state comptroller has to answer these questions.

Another point of contention comes from a provision in S.B. 787, which excludes from the DAT ads on digital interfaces owned by or operated on behalf of broadcast or news media entities. This provision was put into place because local newspapers and radio stations deliver a public service—they primarily engage in informing the public and supporting free speech. The law clarifies that a news media organization is an entity "engaged primarily in the business of newsgathering, reporting, or publishing articles or commentary about news, current events, culture, or other matters of public

interest," and does not include an entity that is "primarily an aggregator or re-publisher of third party content."<sup>21</sup> However, some question whether or not an entity is "primarily" a news media entity could be hard to determine.

## ARGUMENTS THAT SUPPORT MARYLAND'S DAT

Most arguments that support the DAT are related to the ITFA. In an amici curiae brief,<sup>22</sup> the authors believe there are fundamental differences between traditional advertising and digital advertising. Because the ITFA only prohibits discriminatory tax on digital and nondigital services that are similar, differential taxes should be allowed for non-similar services. As such, the DAT is not discriminatory and does not violate the ITFA, DAT supporters contend.

They argue that traditional advertising cannot target the preferences of an individual viewer, cannot verify whether the ad has an impact on the consumer, and cannot control where the ad is specifically placed, beyond a price paid for the time it is aired or appears, and its general location. In contrast, digital advertising platforms feature two-way communications that take viewer feedback into consideration. These dynamic interactions can not only be constant, but also real-time.

The amicus brief cites Chicago's well-known amusement tax (commonly known as the "Netflix tax") case to illustrate that the courts have begun to agree digital and nondigital services are different.<sup>23</sup> In Chicago's case, both the circuit court and the appellate court found no evidence of discrimination and ruled in favor of the city of Chicago. The appellate court stated that streaming services and physical entertainment services—as in live concerts, sporting events, or Broadway shows—are substantially different: streaming services are primarily used at home privately on a device owned by the patron, whereas physical entertainment is consumed publicly.<sup>24</sup>

Another distinguishing factor is that unlike traditional advertising, digital advertising features two-sided transactions.

**Opponents of the DAT primarily object on legal, economic, and structural grounds. On the other hand, supporters believe there are fundamental differences between traditional advertising and digital advertising.**

**Consumer data inputs have indeed contributed to value creation for digital companies. However, whether or not the DAT is good policy should be debated from all angles, including the legal, economic, and implemental perspectives.**

While both traditional and digital advertising platforms engage with advertisers, an additional side unique to digital advertising relates to platforms that obtain user data and monetize it. The latter, which the authors refer to as “barter” transactions, can be characterized as users giving companies the right to place targeted advertisements in front of them and collect their data, in exchange for services provided by search engine or social media companies.

Although the transactions between digital advertising platforms and advertisers have been taxed, the second side, the transactions between digital advertising platforms and users, have not. However, the two sides are intertwined; the success of the former is highly dependent on the latter. Because the DAT aims to tax barter transactions, which do not have a parallel in the non-digital world, there is no double taxation or multiple tax.

### CURRENT TRENDS AND FUTURE DEVELOPMENT

Although a Nobel laureate in economics proposed the DAT idea, it is now predominately a legal matter the courts will settle. However, several issues are worth noting.

First, taxing the top line revenues of technology giants is not an idea unique to Maryland, or to the United States. The Organisation for Economic Co-operation and Development’s (OECD) Base Erosion and Profit Shifting (BEPS) initiative began searching for the best approach to tax digital companies as early as 2013.<sup>25</sup> At that time, the overall objective of the initiative was to curtail harmful tax practices that generated stateless income or lightly taxed income, and it sought to align taxation with multinational companies’ value creation.

Several studies conclude the distinguishing features of digital companies are that they typically make sales with little or no physical presence, and rely heavily on user-generated inputs.<sup>26</sup> Both apply to the DAT discussion; the latter is particularly relevant for social media companies and search engines, where users play a major role in providing content or data that enable

value creation. However, OECD’s experience shows that it is difficult to characterize the value creation process, let alone reach an agreement about how much the user inputs are worth.<sup>27</sup> As a result, the OECD’s progress was slow, which enraged certain countries that believed they were significantly shortchanged on tax revenue.

From 2015 to 2018, OECD’s reports summarized several options but did not provide any formal recommendation. Among the options, the equalization levy was endorsed by the E.U. and adopted by multiple European countries under the digital services tax (DST) regime. The DST and DAT do share similarities in that both seek to tax digital companies’ top line revenue. However, all jurisdictions recognize the DST as an imperfect, short-term measure that should be unwound once a global consensus is reached. The most recent OECD/G20 Inclusive Framework in October 2021 agreed on a preliminary framework regarding the digital tax rewrite; the mechanism for removing all unilateral DSTs will be revealed in a multilateral agreement in early 2022.<sup>28</sup>

Although several observers draw parallels between OECD’s efforts and state-level DAT, several differences remain. Primarily, none of the 140 OECD Inclusive Framework countries sees the DST as a good measure, and they all vow to abolish the tax once an agreement is reached. In addition, states in the U.S. and the OECD are trying to solve different problems. Maryland followed Romer’s rationale and sought to build a less socially harmful forum for speech and information sharing, whereas the OECD was driven by the belief that outdated tax rules enable digital revenues to be lightly taxed in market jurisdictions. Finally, double taxation and interjurisdictional coordination have been major concerns for OECD countries for several years and some solutions have been proposed to alleviate the problems; however, it is unclear what mechanism the states in the U.S. will use to address these issues.

It is certain that if the Maryland DAT withstands legal challenges, other states will follow.<sup>29</sup> Even if the tax fails, other states may still modify their rules and keep testing the legal boundaries. There are already several variations across states: New York

proposed to tax data collection and Indiana wanted to charge fees for active social media accounts on a per account basis, whereas Oregon and Washington would like to tax selling consumer data. More bills that target other, different activities will be introduced.

Taxing digital companies, including digital advertising, is an appealing and convenient source for states searching for revenue. It is difficult to expand state income taxes, sales taxes, or property taxes without initiating regressivity concerns or run afoul of long-established state policies. Rapidly growing digital enterprises, a fairly new economic phenomenon, become the focus when states expand their tax base. This is especially true as states attempt to economically recover from the pandemic.

This is not to say digital companies should not be taxed: consumer data inputs have indeed contributed to value creation for these companies. Besides, tax has certainly been used as a social policy tool with the goal of initiating behavioral changes. Sin taxes have similar intentions, and their boundaries have gradually morphed into the digital universe to include online gambling or sports betting.<sup>30</sup> However, whether or not the DAT is good policy should be debated from all angles, including the legal, economic, and implemental perspectives.

The courts will resolve the legal disputes, and it is highly likely that consumers will bear the ultimate economic burden under the current DAT regime. Some also believe that if the DAT is widely implemented, technology companies may adopt subscription fees, restrict free content, or ask more consumers to pay for ad-free access.<sup>31</sup>

From an implemental perspective, although states would like to tax digital advertising, the proposals' details are sparse and the designs are sketchy. In several DAT proposals, state legislators leave substantial responsibility to the comptroller to clarify sourcing rules and in-scope businesses; some proposals do not include apportionment factors. In other cases, states have not decided how to characterize a certain transaction.<sup>32</sup> When

multiple states begin pursuing the digital advertising revenue without consistent or coordinated rules, compliance can be highly burdensome, if not conflicting. One does not need to look far for examples: current state taxation on digital products and services illustrates how different tax rules on similar products and services can bring a heavy compliance burden. States should consider all perspectives prior to adopting a DAT.

## ENDNOTES

1. Massachusetts, New York, Texas, West Virginia, Connecticut, Indiana, and Montana introduced digital advertising taxes, whereas New York, Indiana, Oregon and Washington proposed to tax sales either associated with personal data or social media accounts.

2. Elaine S. Povich, "Internet Ads Are a Popular Tax Target for Both Parties," Pew Charitable Trust, June 8, 2021, <https://www.pewtrusts.org/en/research-and-analysis/blogs/stateline/2021/06/08/internet-ads-are-a-popular-tax-target-for-both-parties>.

3. Paul Romer, "A Tax That Could Fix Big Tech," *New York Times*, May 6, 2019, <https://www.nytimes.com/2019/05/06/opinion/tax-facebook-google.html>.

4. For the legislative timeline summary of H.B. 732, "Taxation—Tobacco Tax, Sales and Use Tax, and Digital Advertising Gross Revenues Tax," accessed October 7, 2021, see <https://openstates.org/md/bills/2020/HB732/>.

5. Maryland General Assembly, S.B. 787, "Digital Advertising Gross Revenues, Income, Sales and Use, and Tobacco Taxes—Alterations and Implementation," enacted May 30, 2021, <http://mgaleg.maryland.gov/mgaweb/Legislation/Details/SB0787?ys=2021RS>.

6. There are four different tax rates based on global gross revenue: (1) for companies with global gross revenues between \$100 million and \$1 billion, the tax rate is 2.5% of the assessable base; (2) for companies with global gross revenues between \$1 billion and \$5 billion, the tax rate is 5%; (3) for companies with global gross revenues between \$5 billion and \$15 billion,

the tax rate is 7.5%; and (4) for companies with global gross revenues over \$15 billion, the tax rate is 10%. For the bill's text, see H.B. 732, "Taxation—Tobacco Tax, Sales and Use Tax, and Digital Advertising Gross Revenues Tax."

7. Ulrik Boesen and Jared Walczak, "Three Issues with Proposed Regulations for Maryland Digital Advertising Tax," Tax Foundation, September 9, 2021, <https://taxfoundation.org/maryland-digital-advertising-tax-regulations/>.

8. Comptroller of Maryland, Comptroller of the Treasury, Subtitle 12: Digital Advertising Tax, August 30, 2021, <https://us.eversheds-sutherland.com/portalresource/proposedregulations.pdf>. This publication also suggests several ways to determine the location of device: (1) internet protocol; (2) geolocation data; (3) device registration; (4) cookies; or (5) any other comparable information.

9. Comcast of California/Maryland/Pennsylvania/Virginia/West Virginia LLC, et al. v. Comptroller of the Treasury of Maryland, C-02-CV-21-000509 (Circuit Court for Arundel County).

10. Jason R. Brown, "The Maryland Digital Advertising Services Tax and the Expanding Map for Digital Taxes," *ABA Tax Times* 40, no. 3 (June 10, 2021), [https://www.americanbar.org/groups/taxation/publications/abataximes\\_home/21spr/21spr-pop-brown-md-digital-tax/](https://www.americanbar.org/groups/taxation/publications/abataximes_home/21spr/21spr-pop-brown-md-digital-tax/)

11. The ITFA was first implemented in 1998 and made permanent in 2016. Some refer to the current law as the Permanent Internet Tax Freedom Act, or PITFA.

12. Chamber of Commerce of the United States of America, et al., v. Peter Franchot, Case No. 1:21-cv-410-DKC, Document 1 (U.S. District Court for the District of Maryland), February 18, 2021, <https://www.bloomberglaw.com/public/desktop/document/ChamberofCommerceoftheUnitedStatesofAmericaetalvFranchotDocketNo1?1632850536>.

13. Plaintiffs also claimed violation of the Due Process Clause of the Fourteenth Amendment, in which states cannot regulate or punish extraterritorial activities.

14. Chamber of Commerce of the United States of America, et al., v. Peter Franchot, Document 31-1, July 29, 2021.

15. See Roxanne Bland, "Taxing Digital Advertising: Its Time Has Not Yet Come," *Forbes*, May 1, 2020, <https://www.forbes.com/sites/taxnotes/2020/05/01/taxing-digital-advertising-its-time-has-not-yet-come/?sh=47fb556a3bdf>; and Nicole Kaeding, "Testimony Before the Maryland Senate Budget and Taxation Committee, State Digital Advertising Taxes: A New Trend that Should End Quickly," National Taxpayers Union Foundation, January 29, 2020, <https://www.ntu.org/library/doclib/2020/01/Maryland-Testimony-SB2.pdf>. The two cases are *Grosjean v. American Press Co. and Minneapolis Star Tribune Co. v. Commissioner*.

16. Howard Gleckman, "Maryland Digital Advertising Levy Sets Off a New Battle Over Taxing E-Commerce, TaxVox," Tax Policy Center, February 25, 2021, <https://www.taxpolicycenter.org/taxvox/marylands-digital-advertising-levy-sets-new-battle-over-taxing-e-commerce>.

17. Jared Walczak, "States Consider Digital Taxes Amidst Conflicting Rationales," Tax Foundation, May 2021, <https://taxfoundation.org/state-digital-taxes/>.

18. *Chamber of Commerce of the United States of America, et al., v. Peter Franchot*, Case No. 1:21-cv-410-DKC, Document 31-1.

19. Nicole Kaeding, "Testimony Before the Maryland Senate Budget and Taxation Committee, State Digital Advertising Taxes: A New Trend that Should End Quickly," National Taxpayers Union Foundation, January 29, 2020, <https://www.ntu.org/foundation/detail/state-digital-advertising-taxes-a-new-trend-that-should-end-quickly-2>.

20. Ulrik Boesen and Jared Walczak, "Three Issues with Proposed Regulations for Maryland Digital Advertising Tax," Tax Foundation, September 9, 2021, <https://taxfoundation.org/maryland-digital-advertising-tax-regulations/>.

21. Maryland General Assembly, S.B. 787, “Digital Advertising Gross Revenues, Income, Sales and Use, and Tobacco Taxes – Alterations and Implementation,” <https://mgaleg.maryland.gov/mgaweb/site/Legislation/Details/SB07>.

22. Darien Shanske, Young Ran (Christine) Kim, Aman George, and Samara Spence, Brief Amici Curiae, “Tax Law Professors in Support of Defendant’s Opposition to Plaintiffs’ Motion for Summary Judgment,” September 20, 2021, [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3928211](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3928211).

23. *Labell v. City of Chicago*, 2019 Ill. App (1st) 181379, 147 N.E.3d 732 (Ill. App. Ct. 2019).

24. Chicago was allowed to collect amusement tax on streaming entertainment after the Illinois Supreme Court declined to intervene in March 2020.

25. The BEPS initiative commenced in September 2013 and included 15 actions to address key issues surrounding tax avoidance. By the end of 2015, final reports of these action plans were delivered to G-20 leaders; among them, Action 1 is “Addressing the Tax Challenges of the Digital Economy.”

26. See “Organisation for Economic Co-operation and Development, Tax Challenges Arising from Digitalization—Interim Report,” March 2018, <https://www.oecd.org/ctp/tax-challenges-arising-from-digitalisation-interim-report-9789264293083-en.htm>; and International Monetary Fund: IMF Fiscal Monitor, April 2018, <https://www.imf.org/en/Publications/FM/Issues/2018/04/06/fiscal-monitor-april-2018>.

27. Joyce Beebe, *Recent Developments on the E.U.’s Digital Tax Proposal*, Rice University’s Baker Institute for Public Policy, January 9, 2019, <https://www.bakerinstitute.org/media/files/files/2a38fa65/bi-report-010919-cpf-digitaltax.pdf>.

28. The preliminary agreement includes two pillars. For Pillar One’s deemed residual profits, the in-scope large multinational companies with global revenues above €20 billion and margins over 10% are required to share 25% of profits with market

jurisdictions. For Pillar Two, the agreement specifies that companies with annual revenue over €750 million will be subject to a minimum tax rate of 15%.

29. As a recent example in state sales taxes, after Chicago got the greenlight for its amusement tax from court, Colorado amended its rules to subject streaming and downloaded digital goods to a 2.9% sales tax. This took effect on January 30, 2021, and some companies threatened to sue. In June 2021, Colorado’s governor signed HB 21-1312 into law, codifying these changes. Maryland also started taxing certain digital products, including streaming, in March 2021.

30. Joyce Beebe, “Be a Good Sport (And Pay Your Taxes),” Baker Institute Blog, September 3, 2020, <https://blog.bakerinstitute.org/2020/09/03/be-a-good-sport-and-pay-your-taxes/>.

31. Jared Walczak, “States Consider Digital Taxes Amidst Conflicting Rationales.”

32. Joyce Beebe, *The Current State of Sales Tax on Digital Products*, Rice University’s Baker Institute for Public Policy, August 7, 2019, <https://www.bakerinstitute.org/media/files/files/ff22e639/bi-report-080719-cpf-salestaxdigital.pdf>.

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