

**OVERVIEW OF STATE & LOCAL TAXATION
COURSE NUMBER 5259****FALL 2013**

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Text: State and Local Taxation, 9th edition (Hellerstein & Hellerstein)

Description: This course will be an overview of the general issues involved in state and local taxation (income, franchise, sale and use, and property), including (1) constitutional limitations on a state's ability to impose a tax on certain types of taxpayers and categories of income; (2) issues with respect to multistate income taxation, and (3) non-income based taxes (sales/use taxes, ad valorem taxes, capital taxes, etc.). We will also review procedure as it applies to state and local taxes.

This is a "heavy reading" class for a tax class, with assignments that vary in length between 45-70+ pages. Keep in mind that such assignments generally cover 3 to 4 cases on related topics.

Students should come to class prepared and ready to discuss the assignments. Students with active and thoughtful class participation may see their grades raised by one grade interval (B to B+). Students who do not participate or have frequent absences are subject to a lower grade adjustment of one grade interval (B to B-).

Date	Assignment
08/29	Introduction – Chapter 1, pages 2-3; 9-18 Jurisdiction to Tax – Chapter 2, pages 22-81
09/05	Jurisdiction to Tax – Chapter 2, pages 81-103 Interstate & Foreign Commerce – Chapter 3, pages 103-130
09/12	Interstate & Foreign Commerce – Chapter 3, pages 130-186
09/19	Interstate & Foreign Commerce – Chapter 3, pages 187-227 Equality & Uniformity – Chapter 4, pages 228-242
09/26	Corporate Income Tax – Chapter 7, pages 401-456
10/03	Corporate Income Tax – Chapter 7, pages 457-521

Date	Assignment
10/17	Corporate Income Tax – Chapter 7, pages 521-594
10/24	Corporate Income Tax – Chapter 7, pages 594-603 Texas Franchise Tax – Chapter 171 of the Texas Tax Code
10/31	No Class
11/07	Sales and Use Tax – Chapter 8, pages 605-645, 645-677; 678-696
11/14	Sales and Use Tax – Chapter 8, pages 700-714, 717-772, 781-785
11/21	Ad Valorem Taxes Chapter 9, pages 802-814; 821-857 Chapter 4 – pages 242 – 261; Texas handout
12/5	Personal Income Taxes Chapter 6 – pages 346 – 373, 377-384, 397-400 Chapter 4, pages 280-302.
11/29	State Tax Procedure Chapter 1, pages 14-18, Chapter 11 – pages 932-957; 964-974
12/17	FINAL EXAM – 6.p.m – 8 p.m.