**State & Local Taxation - LAW 7650**

**2 Credits**

Professor Michael Friel

Spring 2018 Syllabus

Class Meeting Times: M 2:30 pm - 4:10 pm; Room 355B

Contact Information:

Office Location: 375 Holland Hall

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Email: [friel@law.ufl.edu](mailto:friel@law.ufl.edu)

Office Hours: Mondays 4:15 pm - 5:30 pm or by appointment.

Required and Recommended Textbooks and Other Course Materials:

State & Local Taxation (2 volumes) by Richard D. Pomp (8th edition, 2015).

Course Description and Methodology

The central themes of this course will be federal constitutional limitations on state and local taxation, definitional and design issues presented in the development of state systems of taxation of sales, and the apportionment among multiple taxing jurisdictions of taxes imposed on taxpayers engaged in interstate activities. We will explore these themes through the study of federal and state case law, administrative guidance, and regulations. The course will be taught primarily through the discussion of cases and problems presented by the course materials, with limited time on overview lectures.

Course Objectives:

To articulate fundamental federal limitations on state and local taxation.

To analyze state tax statutes, tax regulations and other forms of administrative tax guidance.

To solve tax problems encountered in the levy and collection of state and local taxes.

Learning Outcomes

After completing this course, students should be able to:

1. Describe the provisions of the federal constitution that place limitations on state taxing power.

2. Demonstrate an understanding of the historical contexts in which leading constitutional cases arose.

3. Determine which one or more of the several federal constitutional limitations apply to a given state or local taxing statute.

4. Explain the structure of state sales and use tax statutes and the principal questions a state must answer in designing its sales and use taxes.

5. Describe the principal factors used to apportion taxes among multiple taxing jurisdictions and the interaction of those factors.

Class Attendance Policy

Regular class attendance and preparation are required. You are expected to attend class and to be prepared to respond to questions. Attendance will be taken each day. You should notify me by email of the reason for any class absence so that I may determine and advise you whether the absence is excused or unexcused. If you have more than three unexcused absences, you may be barred from submitting the final paper or may be subject to a grade reduction of up to one full letter grade.

Workload/Class Preparation

ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every “classroom hour” of in-class instruction. State and Local Taxation has 2 “classroom hours” of in-class instruction each week, requiring at least 4 hours of preparation outside of class. You will have about 60 pages of reading with discussion problems each week. Because the course involves case law and statutory material that require careful reading and discussion problems that require advance preparation, you should spend at least one hour of preparation on every 15 pages of reading.

Evaluation

The grade in the course will be based on three short papers (3-4 pages each) and one final paper (25-30 pages). Each short paper will be 10% of the grade; the final paper will be 70% of the grade.

Course Papers

The short papers will be due at 3-week intervals beginning about mid-way through the semester and the final paper will be due at the end of the Spring exam period. There will be class presentations at the end of the semester based on outlines of the final paper. All papers will be on topics that are subject to the approval of the professor. There will not be a final exam in this course.

Policy Related to Make-up Papers:

The law school policy on delay in submitting papers can be found at: <http://www.law.ufl.edu/students/policies.shtml#12.>

Statement Related to Accommodations for Students with Disabilities:

Students requesting classroom accommodation must first register with the Office of Disability Resources. The UF Office of Disability Resources will provide documentation to the student who must then provide this documentation to the Law School Office of Student Affairs when requesting accommodation.

Other Law School Policies:

The law school academic policies may be found at http://www.law.ufl.edu/student-affairs/current-students/academic-policies. The law school honor code may be found at http://www.law.ufl.edu/student-affairs/additional-information/honor-code-and-committee .

Students are expected to provide feedback on the quality of instruction in this course based on 10 criteria. These evaluations are conducted online at https://evaluations.ufl.edu. Evaluations are typically open during the last two or three weeks of the semester, but students will be given specific times when they are open. Summary results of these assessments are avilable to students at https://evaluations.ufl.edu.

Information on UF Law Grading Policies:

Grade: Points

A 4.0 (Excellent)

A- 3.67

B+ 3.33

B 3.0 (Good)

B- 2.67

C+ 2.33

C 2.0 (Satisfactory)

C- 1.67

D+ 1.33

D 1.0 (Poor)

D- 0.67

E 0.0 (Failure)

The law school grading policy is available at: <http://www.law.ufl.edu/students/policies.shtml#9.>

Course Schedule and Assignments

(Assignments are to the Pomp book.)

Week 1: Introduction to the State & Local Taxation and Overview of the Course

Week 2: The Commerce Clause

Assignment: Chapter 1, pp. 1-105

Week 3: The Commerce Clause

Assignment: Chapter 1, pp. 105-183

Week 4: The Commerce Clause

Assignment: Chapter 1, pp. 183-268

Week 5: Equal Protection Clause

Assignment: Chapter 2

Week 6: Due Process Clause

Assignment: Chapter 3

Week 7: Privileges & Immunities Clause

Assignment: Chapter 4

Week 8: Import-Export & Duty of Tonnage Clauses

Assignment: Chapter 5

Week 9: Sales Taxes

Assignment: Chapter 6

Week 10: Taxable Sales

Assignment: Chapter 7

Week 11: Corporate Taxes

Assignment: Chapter 10, pp. 1-32

Week 12: Corporate Taxes

Assignment: Chapter 10, pp. 32-66

Week 13: Corporate Taxes

Assignment : Chapter 10, pp. 66-101

Week 14: Paper Outline Presentations