

State and Local Taxation Course Syllabus

Instructor: Carlton Huntley, JD, LL.M

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Class Time and Location: Fridays 1:15pm-3:35pm

Course Description: The goal of this course is to introduce the multitude of taxes levied by state and local governments with particular emphasis on sales and use tax. This course explores practical approaches, tools and techniques used by state and local tax (SALT) practitioners to provide effective consultation and tax planning. Covered topics include: Overview of State Taxation; Sales & Use Tax Considerations; State Income Tax Apportionment and Allocation; Employment Taxes; Credits & Incentives; and State and Local Due Diligence Reporting.

Office Hours: Fridays-1:15-1:15pm
Thursdays-12:15pm-1:15pm

Course Objectives

- Introduce students to the different areas of state and local taxation (SALT).
- Introduce students to the various issues that arise in determining state sales and income tax liability.
- Introduce students to different practical approaches to designing projects related to spotting and resolving SALT issues.
- Introduce students to the ways income is apportioned and allocated across states for purposes of calculating state income tax.
- Introduce students to State and Local Tax issues related to Mergers & Acquisition.

Required Texts

- State and Local Taxation: Principles and Planning – 3rd edition
ISBN: 9781604270952

Course Schedule

****Schedule is subject to change****

Unit 1: Introduction and Overview of State and Local Taxation

January 17th

Reading Assignment: State and Local Taxation: Principles and Planning 3rd Edition-Pgs. 3-29 Unit 2: Sales Tax & Use Tax: Overview, Taxability & Practical Approaches

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January 24th

Reading Assignment: State and Local Taxation: Principles and Planning 3rd Edition-Pgs. 109-138

January 31st

Reading Assignment: State and Local Taxation: Principles and Planning 3rd Edition-Pgs. 109-138

February 14th

Reading Assignment: State and Local Taxation: Principles and Planning 3rd Edition-Pgs. 138-147 & 245-269

February 21st

Reading Assignment: State and Local Taxation: Principles and Planning 3rd Edition-Pgs. 138-147 & 245-269

Unit 3: Income Tax: Overview & Practical Approaches

February 28th

Reading Assignment: State and Local Taxation: Principles and Planning 3rd Edition-Pgs. 55-71 & 87-95

March 14th

Reading Assignment: State and Local Taxation: Principles and Planning 3rd Edition-Pgs. 55-71 & 87-95

Unit 4: State and Local Tax Issues: Due Diligence Projects

March 28th

Reading Assignment: State and Local Taxation: Principles and Planning 3rd Edition-Pgs. 181-207

April 4th

Reading Assignment: State and Local Taxation: Principles and Planning 3rd Edition-Pgs. 181-207

Unit 5: State and Local Tax: Employee Withholding & Credits & Incentives

April 11th

Reading Assignment: State and Local Taxation: Principles and Planning 3rd Edition-Pgs. 171-177 & 219-244

April 18th

Exam Review

Assignments

Participation-10%

Final Exam-90%

Grading Scale

<u>A</u>	93-100
<u>A-</u>	90-92
<u>B+</u>	87-91
<u>B</u>	86-84
<u>B-</u>	83-80
<u>C+</u>	79-77
<u>C</u>	76-74
<u>C</u>	73-70
<u>C-</u>	69-67
<u>D+</u>	66-64
<u>D</u>	63-60
<u>F</u>	<u>Below 60</u>

Course Policies

Communication

The best way to get in contact with is via email. Please allow at least 24 hours for me to respond to any inquiries. If I do not respond within 24 hours, please send a follow-up email.

Attendance

Consistent attendance is required. You are allowed two unexcused absences in this class. The second unexcused absence and each subsequent absence will result in an automatic grade deduction by one letter grade. Excused absences, such as university sponsored events, religious holidays, medical issues with documentation, and dean's excuses do not count towards the unexcused absences. All excused absences require documentation. In the event of any absence, it is your responsibility to find out any notes, assignments or syllabus changes you missed. Please contact one of your fellow classmates to find out what you missed in class. Additionally, being more than fifteen minutes late without proper notification will result in an unexcused absence.

Required Reading Materials

Please be sure to register for the Canvas course and have any required materials with you in print or easily accessible electronic form in class. You are responsible for checking your Canvas page and the e-mail connected to the page on a regular basis for any class announcements or adjustments.

Classroom Preparation

It is anticipated that you will spend approximately 2 hours out of class reading and/or preparing for in class assignments for every 1 hour in class. 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 Tax has 2 "classroom hours" of in-class instruction each week, requiring at least 4 hours of preparation outside of class. Accordingly, you will have about 30-35 pages of reading each week. Since the course includes statutory and regulatory excerpts that require careful reading, as well as discussion problems that

require thoughtful advance written preparation, you should spend at least one hour on every 8-12 pages of reading.

Exam Delays and Accommodations

This class will follow the law school policy on exam delays and accommodations. The policy for exam delays and accommodations can be found [here](#).

Accommodations Policy

In compliance with University of Florida policy and equal access laws, I am available to discuss appropriate academic accommodations that you may require as a student with a disability. Requests for academic accommodations need to be made during the first two weeks of the semester, except for unusual circumstances, so arrangements can be made. Students must register with the Office of the Dean of the College for disability verification and for determination of reasonable academic accommodations.

Academic Integrity

All submitted work must be your own and be properly cited. Be sure to talk to me about any questions you may have with regard to plagiarism, academic honesty and proper citation methods.

In order to maintain the scholarly standards of the program, and, equally important, the personal ethical standards of our students, it is essential that written assignments be a student's own work, just as is expected in examinations and class participation. A student who commits academic dishonesty is subject to a range of penalties, including suspension or expulsion.

Course Evaluations

Students are expected to provide professional and respectful feedback on the quality of instruction in this course by completing course evaluations online via GatorEvals. Guidance on how to give feedback in a professional and respectful manner is available at <https://gatorevals.aa.ufl.edu/students/>. **Complete student anonymity is preserved during and after the evaluation process.** Students will be notified when the evaluation period opens and can complete evaluations through the email they receive from GatorEvals in their Canvas course menu under GatorEvals or via <https://ufl.bluera.com/ufl/>. Summaries of course evaluation results are available to students at "<https://gatorevals.aa.ufl.edu/public-results/>."