State and Local Taxation Course Syllabus

**Instructor:** Carlton Huntley, Esq.

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**Class Time and Location:** Thursdays 1:15-5:45pm

**Virtual Office Hours: By Appointment. Will provide zoom details upon request.**

**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 practitioners to provide effective consultation and tax planning. Topics included are: Overview of State Taxation, Sales & Use Tax Considerations, Income Tax Considerations, Employment Taxes, Credits & Incentives, and State and Local Due Diligence Reporting.

**Course Objectives**

* **Introduce students to the different areas of State and Local Taxation.**
* **Introduce students to the various issues that arise in determining sales and income tax liability.**
* **Introduce students to different practical approaches to designing projects related to spotting and resolving SALT issues.**
* **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

* US Master Sales and Use Tax Guide (2019)

ISBN: 9780808051725

**Course Schedule**

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

**Unit 1: Introduction and Overview of State and Local Taxation**

January 21st

*Reading Assignment:* State and Local Taxation: Principles and Planning 3rd Edition-Pgs. 3-29

**Unit 2: Sales Tax & Use Tax: Overview, Taxability & Practical Approaches**

February 11th

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

February 25th

*Reading Assignment:* State and Local Taxation: Principles and Planning 3rd Edition-Pgs. 138-147 & 245-269 Go through 275

**Unit 3: Income Tax: Overview & Practical Approaches**

March 18th

*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**

April 1st

*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 15th

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

**Assignments**

**Take Home Exam 90%**

**Participation 10%**

**Grading Scale**

A 93-100 C 76-74

A- 92-90 C- 73-70

B+ 89-87 D+ 69-67

B 86-84 D 66-64

B- 83-80 D- 63-60

C+79-77 F Below 60

This course follow the Levin College of Law’s grading policies found below:

|  |  |
| --- | --- |
| Letter Grade | Point Equivalent |
| A (Excellent) | 4.0 |
| A- | 3.67 |
| B+ | 3.33 |
| B | 3.0 |
| B- | 2.67 |
| C+ | 2.33 |
| C (Satisfactory) | 2.0 |
| C- | 1.67 |
| D+ | 1.33 |
| D (Poor) | 1.0 |
| D- | 0.67 |
| E (Failure) | 0.0 |

The Final Exam is a take home exam, if you need any special accommodations or additional time, said accommodations must be arranged exclusively through the Student Affairs Office. If you have a medical excuse or other circumstances to be

**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 absence 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.

**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.

**Notice of Recording and Conduct Rules Relating to Photos and Recordings**

Our class sessions will be audio and visually recorded. By registering for this course you are agreeing to have your video, image, and voice recorded. I will provide access to all the recordings to all students through Canvas.

Students are expected to treat each other with respect at all times. Students may not take, circulate, or post photos or videos of classroom discussions, whether they are in-person, hybrid, or completely online. I do, however, permit students to take a photo or screenshot of the whiteboard for personal study use only and not for circulation or external posting.

Professors and TAs also will not take, circulate, or post photos or videos of class beyond the recording noted above for the benefit of the entire class.

Students failing to follow these rules will be referred to the College of Law Honor Code Council and the University’s Office of Student Conduct and Conflict Resolution.

**COVID-19 Protocols**

You are required to follow UF Law safety protocols at all times in the classroom, including wearing a mask over your mouth and nose that meets UF Health guidelines at all times and maintaining physical distance. You need to follow my direction and the TA’s direction with respect to physical distancing. If you forget to bring a mask, we will have some available; please contact me or the TA.

You need to arrive at least 5 minutes before class starts and enter your assigned classroom through the entrance door; you will be asked to take the most distant open seat available from the entry door. You may sit only in seats that have been designated as open through placement of the plexiglass shields. You are not to move these shields. Sanitizing supplies will be available in the classroom if you wish to wipe down your desk prior to sitting down. Please place your name plate where it will be visible as these protocols will prevent the use of a seating chart.

Please stay in your assigned classroom during the entire scheduled time for each block. If you need to exit, please do so as quickly and with as little disruption as possible. Eating and drinking are not permitted in the classroom because masks must be worn at all times over the mouth and nose.

If you are experiencing COVID-19 symptoms ), do not come to campus or, if you are already on campus, please immediately leave campus. Use the UF Health screening system and follow the instructions about when you are able to return to campus only when instructed to do so by UF Health. If you have been notified by a different health department that you have been in contact with someone who tested positive, you should reach out to UF Health for instruction.

If you are not cleared to be on campus but you are feeling well enough to attend remotely, you are expected to attend synchronously remotely and should contact me or the TA to let us know you request remote participation to count as attendance (please note that there is no need to disclose to me or the TA your private medical details; we will follow student and health privacy rules, although I may ask you to reach out to UF Health and/or Student Affairs). If you want to attend a class remotely for other reasons and have that participation counted as attendance, you also need to email for permission before attending the class remotely.

**These protocols are intended to foster a safe environment. Failure to follow these protocols, including failure to wear a mask over your mouth and nose, will count as an unexcused absence. Failure to correct behavior will also lead to a report to the Office of Student Conduct and Conflict Resolution, and you also will no longer be permitted on the UF Law campus. Finally, noncompliance will be reported to the relevant state board of bar examiners.**

**Zoom Protocols**

If you are attending class remotely, you are expected to turn on video of yourself until after attendance is taken and when responding to or asking questions. You do not need to have video on when taking notes and listening to the class, but you need to be ready to respond to questions, whether directed to you individually or in the form of class polls. You are expected to keep your microphone on mute unless you have been called on to ask or answer a question.

Do not use the chat function to ask questions directed to me during class; it will not be monitored by me, and students attending in person will not be able to see it. If you are trying to ask a question but your “virtual hand” is not being seen by me, please contact the TA. If you have a technical problem during the class, please contact UF IT (https://www.law.ufl.edu/technology-services)

**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 you 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.