

# STATE & LOCAL TAXES (LEX 7771)

## A.K.A. Multistate Taxation in the Digital Age (LEX 7605)

### Scope:

The State and Local Taxes (Multistate Taxation) course has two major parts. In part I, we will discuss the various limitations on the power of the states to tax under various provision of the U.S. constitution, most particularly the negative Commerce Clause. The readings in this part are primarily U.S. Supreme Court decisions, many of very recent vintage. In Part II of the course, we will examine various taxes imposed by subnational jurisdictions, primarily the states. The emphasis is on the sales tax and the corporate income tax. Also covered briefly will be excise taxes and gross receipt taxes. Issues related to e-commerce will be addressed throughout the course. Some specific issues related to e-commerce will be addressed towards the end of the course. The emphasis of the course is on tax design, not on tax planning.

### Web Site:

Please check my web site at <http://www.law.wayne.edu/mcintyre> for updates and copies of some handouts.

### Prerequisites:

Taxation (LEX 7816) is a prerequisite for this course. This course is open to all J.D. and LL.M candidates who have taken that course. It is not open to students who have taken or are currently taking Multistate Taxation (LEX 7605).

### Course Materials:

Richard D. Pomp and Oliver Oldman, *State & Local Taxation*, Fifth Edition (2005), 3 volumes, self-published materials ("Casebook"), plus occasional handouts.

### Class Participation:

Regular attendance and class participation are expected. Frequent absence, tardiness, or nonparticipation will result in a lower grade or loss of credit. In rare cases, some credit may be given for unusually good class participation.

### Office Hours:

My office is located at room 3235, new law school building. I usually can be reached there at the following times, but an appointment will guarantee my availability. You can leave word on my answering machine by calling (313) 577-3944 or contact my secretary, Olive Hyman, at 7-0088.

Monday 10:00 a.m. to noon

Tuesday 1:30 p.m. to 2:00 p.m.

Wednesday 10:00 a.m. to noon

Thursday 1:30 p.m. to 2:00 p.m.

**Schedule:**

This course meets on Thursdays from 6:10 p.m. — 9:10 p.m. in Rm. 2249. The class scheduled for November 1 will be rescheduled.

**Examination:**

A three-hour, open-book examination will be given at the end of the course. Students may take with them into the examination any books, outlines or notes they have used during the semester. Some exams from prior years are posted on the web site. The exam is tentatively scheduled for Tuesday, December 18, at 6:15 p.m.

**Assignment for First Class:**

Casebook, vol. I, chap. 1, through the *Camps Newfoundland* case (see syllabus).