

OVERVIEW OF STATE & LOCAL TAXATION COURSE NUMBER 5259

FALL 2017

Jay M. Chadha
jay.chadha@nortonrosefulbright.com
713-651-3770

Description:	<p>This course provides a broad-based overview of the general issues involved in state and local taxation (income, franchise, sale and use, and property). Topics to be discussed include:</p> <ol style="list-style-type: none">1. Constitutional limitations of 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, including apportionment and allocation.3. A review of non-income based taxes (sales and use tax, property tax).4. State tax issues related to individual income tax.5. Consideration of state tax controversy procedures.
Class Schedule & Attendance:	<p>The class will meet weekly on Thursday from 7:30 p.m. to 9:30 p.m.</p> <p>The University of Houston Law Center's policy requires a student to attend a minimum of 80% of classes. For the final exam, students will be required to sign an Honor Code declaration stating they have met the University of Houston Law Center's requirement regarding attendance to this class.</p> <p>There are no scheduled make-up classes at this time, but up to two make-up sessions are possible for this course.</p>
Expectations:	<p>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-).</p>
Assignments:	<p>There is no casebook for this class. A list of reading assignments will be posted/distributed in class.</p>
Final Exam:	<p>The grade for this course will depend on the result of the final exam, subject to the class participation adjustment described above. The final exam will be a take-home paper. Dates and process to be discussed in class.</p>

Counseling and
Psychological
Services (CAPS)

CAPS can help students who are having difficulties managing stress, adjusting to the demands of a professional program, or feeling sad and hopeless. You can reach CAPS (www.uh.edu/caps) by calling 713-743-5454 during and after business hours for routine appointments or if you or someone you know is in crisis. No appointment is necessary for the “Let's Talk” program, a drop-in consultation service at convenient locations and hours around campus.

http://www.uh.edu/caps/outreach/lets_talk.html