

**OVERVIEW OF STATE & LOCAL TAXATION COURSE NUMBER 5259  
FALL 2017**

**READING ASSIGNMENTS**

Below is the initial reading assignment list. Please do not read too far ahead as some of the topics build upon each other. Also, this is subject to change.

<b><u>Class #</u></b>	<b><u>Date</u></b>	<b><u>Topic</u></b>	<b><u>Assignment (Subject to Change)</u></b>
1.	08/24	Introduction  Jurisdiction to Tax	<p>Brunori, Not Getting Enough Respect: State and Local Tax in Law Schools (October 25, 2011)  <a href="http://www.taxhistory.org/www/features.nsf/Articles/296F6C7E99484EAD8525793400526705?OpenDocument">http://www.taxhistory.org/www/features.nsf/Articles/296F6C7E99484EAD8525793400526705?OpenDocument</a></p> <p>Quill Corporation v. North Dakota, 504 U.S. 298 (1992)</p> <p>Overstock.com v. New York State Dept. of Tax'n and Finance, 987 N.E.2d 621 (N.Y. 2013)</p> <p>Direct Marketing Association v. Brohl, 135 S. Ct. 1124, (2015) (Kennedy concurrence only)</p> <p>Alabama Administrative Rule 810-6-2-.90.03  <a href="https://revenue.alabama.gov/wp-content/uploads/2017/05/810-6-2-.90.03.pdf">https://revenue.alabama.gov/wp-content/uploads/2017/05/810-6-2-.90.03.pdf</a> )</p> <p>H.R. 2887, 115<sup>th</sup> Congress (2017-2018)</p>
2.	08/31	Jurisdiction to Tax	<p>West Virginia v. MBNA America Bank, 640 S.E.2d 226, cert denied., 551 U.S. 1141 (2007).</p> <p>Geoffrey, Inc. v. South Carolina Tax Commission, 437 S.E.2d 12 (1993)</p> <p>KFC Corp. v. Iowa DOR, 792 N.W.2d 308 (Iowa 2010), cert. denied, 132 S. Ct. 97 (2011).</p> <p>Multistate Tax Commission's model statute: Factor Presence Nexus Standard for Business Activity Taxes  <a href="http://www.mtc.gov/uploadedFiles/Multistate_Tax_Commission/Uniformity/Uniformity_Projects/A_-_Z/FactorPresenceNexusStandardBusinessActTaxes.pdf">http://www.mtc.gov/uploadedFiles/Multistate_Tax_Commission/Uniformity/Uniformity_Projects/A_-_Z/FactorPresenceNexusStandardBusinessActTaxes.pdf</a></p> <p>P.L. 86-272, 15 U.S.C. §§ 381-84.</p> <p>Wisconsin Department of Revenue v. William Wrigley, Jr. Co., 505 U.S. 214 (1992)</p>

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3.	09/07	Commerce Clause	<p>Complete Auto Transit, Inc. v. Brady, 430 U.S. 274 (1977)</p> <p>Tyler Pipe, Inc. v. Washington State Department of Revenue, 483 U.S. 232 (1987)</p> <p>Norfolk and Western Railway Company v. Missouri State Tax Commission, 390 U.S. 317 (1968)</p> <p>Camps Newfound/Owatonna, Inc. v. Town of Harrison, 520 U.S. 564 (1997)</p> <p>Maryland Comptroller of the Currency v. Wynne, U.S. Supreme Court Docket No. 13-485 (May 18, 2015)</p> <p>Oregon Waste System v. DEQ, 511 U.S. 93 (1994)</p>
4.	09/14	Commerce Clause	<p>Cuno v. DaimlerChrysler, 386 F.3d 738 (6<sup>th</sup> Cir. 2004)</p> <p>Commonwealth Edison v. Montana, 453 U.S. 609 (1981)</p> <p>Goldberg v. Sweet, 488 U.S. 252 (1989)</p> <p>Japan Line, Limited v. County of Los Angeles, 441 U.S. 434 (1979)</p> <p>Kraft General Foods, Inc. v. Iowa Department of Revenue, 505 U.S. 71 (1992)</p> <p>Itel Containers International Corp v. Huddleston, 507 U.S. 60 (1993)</p>
5.	09/21	Commerce Clause Equal Protection	<p>Barclays Bank PLC v. California Franchise Tax Board, 512 U.S. 298 (1994)</p> <p>Michelin Tire Corp v. Wage, 423 U.S. 276 (1976)</p> <p>Washington v. Association of Washington Stevedoring Companies, 435 U.S. 734 (1977)</p> <p>Virginia Indonesia Co. v. Harris County Appraisal District, 910 S.W.2d 905 (Tex. 1995)</p> <p>In Re: Opinion of the Justices, 557 A.2d 273 (1989)</p> <p>Williams v. Vermont, 472 U.S. 14 (1985)</p>

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6.	09/28	Equal Protection  Corporate Income Tax	Fitzgerald v. Racing Association of Central Iowa, 539 U.S. 103 (2003)  Fargo v. Hart, 193 U.S. 490 (1904)  Exxon Corporation v. Wisconsin, 447 U.S. 207 (1980)  Allied Signal v. Director Division of Taxation, 504 U.S. 768 (1992)  Hunt Wesson, Inc. v. Franchise Tax Board, 528 U.S. 458 (2000)
7.	10/05	Corporate Income Tax	MeadWestvaco Corp. v. Illinois Department of Revenue, 553 U.S. 16 (2008)  Underwood Typewriters v. Chamberlain, 254 U.S. 113 (1920)  Hans Rees' Sons v. North Carolina, 283 U.S. 123 (1931)  Bulter Bros. v. McColgan, 315 U.S. 501 (1942)  Trinova Corporation v. Michigan Department of Treasury, 498 U.S. 358 (1991)
8.	10/12	Corporate Income Tax	Mobil Oil Corporation v. Vermont, 445 U.S. 425 (1980)  ASARCO, Inc. v. Idaho State Tax Commission, 458 U.S. 307 (1982)  Container Corp. v. FTB, 463 U.S. 159 (1983)  Arizona v. Talley Industries, 893 P.2d 17 (Ariz. Ct. App. 1994)
9.	10/19	Corporate Income Tax  Texas Franchise Tax	Uniform Division of Income for Tax Purposes (UDITPA) Multistate Tax Compact, Article IV (available at <a href="http://www.mtc.gov/uploadedFiles/Multistate_Tax_Commission/About_MTC/MTC_Compact/COMPACT(1).pdf">http://www.mtc.gov/uploadedFiles/Multistate_Tax_Commission/About_MTC/MTC_Compact/COMPACT(1).pdf</a> )  Ex Parte Uniroyal Tire Company, 779 So.2d 227 (Ala. 2000)  Sperry & Hutchinson Co. v. Department of Revenue, 527 P.2d 729 (Or., 1974)  Alaska v. Amoco Production, 676 P.2d 595 (Alaska 1984)

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			<p>Cincinnati, New Orleans, and Texas Pacific Railway Companies v. Kentucky, 684 S.W.2d 303 (Ky. 1984).</p> <p>Phillip Morris v. Missouri, 760 S.W.2d 888 (Mo. 1988)</p> <p>Pennsylvania v. Gilmour, 822 A.2d 676 (Pa. 2003)</p> <p>Graphic Packaging Corp. v. Hegar, No. 03-14-00197-CVC (Tex. App., July 28, 2015)</p> <p>Twentieth Century-Fox v. Oregon, 700 P.2d 1035 (1985)</p> <p>Appeal of Crisa Corp., No. 34424 (2002-SBE-004), 2002 WL 1400003 (<a href="http://www.boe.ca.gov/legal/pdf/02-sbe-004.pdf">http://www.boe.ca.gov/legal/pdf/02-sbe-004.pdf</a> )</p> <p>In re Nestle USA, Inc., 387 S.W.3d 610 (Tex., 2012)</p>
10.	10/26	Sales and Use Tax	<p>Washington Times-Herald v. District of Columbia, 213 F2d 23 (DC Circuit 1954)</p> <p>Navistar International v. State Board of Equalization, 884 P.2d 108 (1994)</p> <p>City of Boulder v. Leaning Tree, 72 P.3d 361 (Co. 2003)</p> <p>Dell, Inc. v. Superior Court, 71 Cal. Rptr.3d 905 (2008)</p> <p>Rylander v. San Antonio SMSA LP, 11 S.W. 3d 484 (Tex. App. – Austin 2000)</p> <p>McDonald’s Restaurants v. Commissioner, 2005 WL 941510 (Mass. 2005) (<a href="http://www.mass.gov/anf/docs/atb/2005/05p189.doc">www.mass.gov/anf/docs/atb/2005/05p189.doc</a> )</p> <p>Combs v. Health Care Services Corp., 401 S.W.3d 623 (Tex. 2013)</p>
11.	11/02	<p>Sales and Use Tax</p> <p>M&amp;A Issues in State and Local Tax</p>	<p>Kaiser Steel v. SBE, 593 P.2d 864 (Cal. 1979)</p> <p>Brinkers v. Missouri, 319 S.W.3d 433 (2010)</p> <p>Covington Pike Toyota v. Cardwell, 829 S.W.2d 132 (Tenn. 1992)</p> <p>Commissioner v. JC Penney, 730 N.E.2d 266 (Mass. 2000)</p> <p>Oklahoma Tax Commission v. Jefferson Lines, 514 U.S. 175 (1995)</p>

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			Streamlined Sales Tax - <a href="http://www.streamlinedsalestax.org/">http://www.streamlinedsalestax.org/</a>  Loeffler v. Target Corp., 324 P. 3d 50 (Cal. 2014)
12.	11/09	Property Tax	Texas Comptroller of Public Accounts Publications 96-1425, Property Tax Basics <a href="http://comptroller.texas.gov/taxinfo/proptax/pdf/96-1425.pdf">http://comptroller.texas.gov/taxinfo/proptax/pdf/96-1425.pdf</a>  Kankakee County Board of Review v. Property Tax Appeal Board, 871 N.E.2d 38 (Il. 2007)  CSX Transp., Inc. v. Georgia State Bd. Of Equalization, 552 U.S. 9 (2007)  Allegheny-Pittsburgh Coal Co. v. County Comm'n, 488 U.S. 336 (1989)  Nordlinger v. Hahn, 505 U.S. 1 (1992)  926 North Ardmore Avenue, LLC v. County of Los Angeles, C.A. 2d B248536 (September 22, 2014)
13.	11/16	Personal Income Tax  State Tax Administrative Procedures	Gaied v. New York State Tax Appeals Tribunal, N.Y., No. 26, 2/18/14, 2014 NY Slip Op 1101, 2014 WL 590486  Shaffer v. Carter, 252 U.S. 37 (1920)  Matter of Ingle, DTA 822545 (N.Y. Tax App. Trib. Dec. 1, 2011), aff'd, No. 07094 (N.Y. App. Div. Oct. 31, 2013)  International Harvester Co. v. Wisconsin Department of Taxation, 322 U.S. 435 (1944)  Zelinsky v. Tax Appeals Tribunal, 801 N.E2d 840 (2003)  Wheeler v. State of Vermont, 249 A.2d 887 (Vt, 1969)  Austin v. New Hampshire, 420 U.S. 656 (1975)  Lunding v. New York Tax Appeals Tribunal, 522 U.S. 287 (1998)  McKesson v. Division of Alcoholic Beverages and Tobacco, 496 U.S. 18 (1990)