



**GEORGE MASON UNIVERSITY
ANTONIN SCALIA LAW SCHOOL
SPRING TERM 2023**

**STATE & LOCAL TAXATION
LAW 359, SECTION 001
TUESDAYS 8:10 – 10:10 PM**

**John Ormonde, JD
Jeffrey Friedman, JD**

Required Text: *State and Local Taxation – Ninth Edition – 2019*, Richard D. Pomp, University of Connecticut School of Law (2 volumes)

Learning Outcomes: By the end of the course students should be able to:

- Identify and apply the general principles of state income taxes and apply the general rules of allocation and apportionment to the income of a multistate business.
- Identify and apply the general principles of state sales and use taxes
 - Distinguish between taxable and non-taxable products.
 - Understand when a business may be required to collect sales or use tax.
- Explain and apply the Commerce Clause, the Dormant Commerce Clause and the Due Process Clause of the US Constitution to determine whether the actions of a state government are unconstitutional.

*Some of the questions and comments in the reading will be covered in class. You will not be expected to have read or considered the questions and comments in the reading prior to class (even though they are in the assigned pages below). Please focus most on understanding the cases.

SYLLABUS (UPDATED 12-4-22 - subject to revision)			
Class No.	Class Date	Topic	Reading
1	Jan 17	<ul style="list-style-type: none"> • Sales Tax • Defining a sale • Sale for resale 	<ul style="list-style-type: none"> • Chapter 7 • pages 7-1 to 7-48*
2	Jan 24	<ul style="list-style-type: none"> • Sales Tax (continued) • Definition of Tangible Personal Property • Exemptions • Services and intellectual property 	<ul style="list-style-type: none"> • Chapter 7 • pages 7-49 to 7-81 • Chapter 8 • pages 8-13 to 8-26
3	Jan 31	<ul style="list-style-type: none"> • State Corporate Income Tax • The Apportionment Formula • UDITPA 	<ul style="list-style-type: none"> • Chapter 10 • pages 10-1 to 10-9 • pages 10-128 to 10-134 (skim) • pages 10-40 to 10-78
4	Feb 7	<ul style="list-style-type: none"> • State Corporate Income Tax Continued • Business Income • Apportionment 	<ul style="list-style-type: none"> • Chapter 10 • pages 10-79 to 10-127
5	Feb 14	<ul style="list-style-type: none"> • Catch-up Class / Review Class 	<ul style="list-style-type: none"> • No reading
6	Feb 21	<ul style="list-style-type: none"> • Commerce Clause 	<ul style="list-style-type: none"> • Chapter 1 • pages 1-18-to 1-54 • pages 1-100 to 1-116
7	Feb 28	<ul style="list-style-type: none"> • Commerce Clause (Continued) 	<ul style="list-style-type: none"> • Chapter 1 • Pages 1-151 to 1-155 • pages 1-193 to 1-232
8	March 7	<ul style="list-style-type: none"> • Sales & Use Tax Interstate Aspects 	<ul style="list-style-type: none"> • Chapter 9 • pages 9-50 to 9-60 • pages 9-67 to 9-110

9	March 21	<ul style="list-style-type: none">• Sales & Use Tax Interstate Aspects (Continued)	<ul style="list-style-type: none">• Chapter 9<ul style="list-style-type: none">• pages 9-167 to 9-172• pages 9-194 to 9-201• pages 9-209 to 9-230
10	March 28	<ul style="list-style-type: none">• Corporate Income Tax Cases	<ul style="list-style-type: none">• Chapter 11<ul style="list-style-type: none">• pages 11-1 to 11-11• pages 11-43 to 11-90
11	April 4	<ul style="list-style-type: none">• Corporate Income Tax Cases (Continued)	<ul style="list-style-type: none">• Chapter 11<ul style="list-style-type: none">• pages 11-98 to 11-134• pages 11-171 to 188
12	April 1	<ul style="list-style-type: none">• Corporate Income Tax Cases (Continued)	<ul style="list-style-type: none">• Chapter<ul style="list-style-type: none">• Pages 11-190 to 11-247
13	April 18	<ul style="list-style-type: none">• Federal Tax Limiting Statutes<ul style="list-style-type: none">• ITFA• PL 86-272	<ul style="list-style-type: none">• Chapter 8<ul style="list-style-type: none">• pages 8-33 to 8-49• Chapter 11<ul style="list-style-type: none">• pages 11-12 to 11-42• Recent MTC Guidance

Administrative Matters:

We expect students to complete the assigned reading before class. Grades will be determined on the basis of the final exam and class participation in accordance with Academic Regulation Sec. 4. The final exam will be open-book and open notes, with other details forthcoming.

Office hours are available by appointment.

The best way to contact me is by e-mail at johnormonde@eversheds-sutherland.com.

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Class Procedures:

Zoom classes will be recorded for administrative purposes only. Recordings will not be available for student use. Pursuant to Academic Regulation 4-2.2, no portion of a class session or an

examination may be preserved by students by means of a recording device such as an audio recording device or camera.