

**FAIRLEIGH DICKINSON UNIVERSITY
SILBERMAN COLLEGE OF BUSINESS**

CONSTITUTIONAL ISSUES IN STATE AND LOCAL TAXATION

**Spring 2012
Tax 7736
Tuesday 6:30-9:05 p.m.**

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Course Objective: This course examines the constitutional limits on states' rights to tax individuals and entities. The course includes analysis of significant decisions of the United States Supreme Court and of various States' Supreme Courts. The cases studied involve the Due Process, Equal Protection, Commerce, Import/Export and Privileges and Immunities clauses of the United States Constitution which impose the principle restraints on the states' ability to tax. In addition, the course will consider taxpayers' rights and remedies.

Text: State and Local Taxation, Seventh Edition, 2011, Professor Richard D. Pomp

Prerequisites: None

Outcomes: Upon completion of the course students should be able to:

1. understand the role of Federalism and the basic Federal and State Constitutional limitations on states' ability to tax individuals and entities;
2. understand the role the United States Supreme Court has played in shaping states' taxing policies;
3. apply critical analysis to court opinions;
4. interpret state tax statutes in light of Constitutional limitations.

Grading Policy: The students grade will be based on the following:

Classroom participation	20%
Mid-term Exam	35%
Final Exam	45%

Unexcused absences from class will count against the class participation portion of the final grade.

Assignments: Reading assignments cover the indicated pages in each chapter.

January 24	Course overview; Due Process Clause, Ch. 3, pp. 1-6; 18-30
January 31	Equal Protection Clause, Ch. 2, pp. 1-8; 11-14; 26-37; 40-45; 47-56
February 7	Commerce Clause, Ch. 1, pp. 1-30; 48-50
February 14	Commerce Clause, Ch. 1, pp. 51-61; 85-88; 108-111; 113-123
February 21	Commerce Clause, Ch. 1, pp. 124-130; 134-152; 158-162; 199-214
February 28	Privileges and Immunities, Ch. 4, pp.1-14
March 6	Import/Export Clause, Ch. 5, pp. 1-16; Mid-term exam review
March 13	SPRING VACATION
March 20	Mid-term Exam
March 27	Corporate Tax, Ch. 11, pp. 1-39
April 3	Corporate Tax, Ch. 11, pp. 40-49; 55-88; 97-101
April 10	Corporate Tax, Ch. 11, pp. 102-118; 173-181; 184-190; 205-208; <i>J.C. Penny v. Johnson</i>, 19 S.W.3d 831 (Tenn. 1999); 230-240; 244-253
April 17	Sales/Use Tax, Ch. 9, pp. 17-21; 38-50; Ch. 3, pp. 18-30
April 24	Sales/Use Tax, Ch. 9, pp. 134-152 Electronic Commerce and the Internet, Ch. 8, pp. 47-87; 135-157
May 1	Intergovernmental Immunities, Ch. 14, pp. 1-11; 31-38; 39-47; Taxpayers' Rights and Remedies, <i>McKesson v. Division of Alcohol & Beverages</i>, 496 U.S. 18 (1990); Final Exam Review
May 8	Final Exam