

Law 359-001 | State & Local Taxation Law | Spring 2025 | 2 credits

Professor(s): John Ormonde

Tues. 4:00 – 6:00 pm EST | **Final Exam:** Tues. May 6, 12:00 pm EST

Reading(s): [REQUIRED]

State and Local Taxation – Ninth Edition – 2019, Richard D. Pomp, University of Connecticut School of Law (2 volumes). It can be [purchased from here](#) since our bookstore does not carry it.

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Office Hours: By appointment.

Class Announcement(s): 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.

COURSE DESCRIPTION & OBJECTIVES

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.

GRADING & PARTICIPATION

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.

COURSE SCHEDULE & ASSIGNMENTS

*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			
Class No.	Class Date	Topic	Reading
1	Jan 28	<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 28	<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	Feb 4	<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 11	<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 18	<ul style="list-style-type: none"> Catch-up Class / Review Class 	<ul style="list-style-type: none"> No reading
6	Feb 25	<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	March 4	<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
	March 11	<ul style="list-style-type: none"> SRING BREAK 	<ul style="list-style-type: none">

8	March 18	<ul style="list-style-type: none">• Sales & Use Tax Interstate Aspects	<ul style="list-style-type: none">• Chapter 9<ul style="list-style-type: none">• pages 9-50 to 9-60• pages 9-67 to 9-110
9	March 25	<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 26	<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 1	<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 8	<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 15	<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
14	May 6	<ul style="list-style-type: none">• FINAL EXAM	