COURSE SCHEDULE

Week 1: Introduction and Overview
   Course requirements
   Primer on state taxation (nexus, tax base, apportionment, filing options, credits/incentives)
   No reading assignment

Week 2: Commerce Clause
   Three aspects {Interstate, Foreign, Indian}
   Dormant Commerce Clause (Gibbons v Ogden through Complete Auto Transit)
   Reading assignment: Quill v North Dakota; West Virginia v MBNA; Complete Auto Transit

Week 3: Dormant Commerce Clause Cont'd
   Substantial nexus standard
   Fair apportionment requirement
   Non-discriminatory impact
   Fair relation to benefits test
   Reading assignment: Tyler Pipe; Norfolk & Western; Camps Newfound; Commonwealth Edison

Week 4: Week 3: Supremacy Clause
   McCulloch v Maryland and its progeny Quill revisited
   Preemption doctrine
   Reading assignment: Davis v Michigan; US v New Mexico; text pp332-340

Week 5: Commerce Clause: The Direct Aspect
   Congressional restrictions on state taxation (Northwest Portland Cement; Willis Committee; PL 86-272)
   Congressional expansion of state taxation (4USC 1f6 et seq-mobile telecomm service charges)
   Reading assignment: text pp 176-186; 197-204; 81-102
Week 6: Due Process Clause
   Fundamental fairness standard
   Bellas Hess; James Beam v Georgia; Newsweek v. Florida
   Interaction with First Amendment (Minneapolis Star & Tribune v Minn) RJ Reynolds v NY
   Reading assignment: Geoffrey v, South Carolina; McKesson

Week 7: Foreign Commerce Clause
   Japan Line; Westinghouse v NY Indian tax cases
   Reading assignment: Japan Line v California; tex pp 340-342

Week 8: Equal Protection Clause
   Bell's Gap RR; Allied Stores of Ohio; Williams v Vermont
   Reading assignment: Metropolitan Life v Ward; Nordlinger v Hahn (property taxation)

Week 9: Privileges and Immunities Clause
   Ward v Maryland;
   Lunding; Austin
   Reading assignment: Lunding v NY; Austin v NH

Week 10: Import Export Clause
   Michelin Tire (imports) Washington Stevedoring (exports); Association of Washington (exports)
   Reading assignment: Michelin Tire; Washington Stevedoring

Week 11: Treaty Provisions
   Reuters v NY
   California Unitary Repealer
   Hawaii v Ho
   Reading assignment: Reuters; California repealer-to be provided)

Week 12: Contracts Clause
   Exxon v Eagerton
   Tonnage Clause
   Polar Tankers
   Reading assignment: text pp 202-204; 217-218; Exxon and Polar Tankers cases-to be provided)

   Discrete issues involving NJ and NY taxation
   Reading assignment: Castle Oil v NY (to be provided)

Week 14: Procedural Due Process
   Exhaustion of Administrative Remedies
   NJ appeals process
   NY three tier review structure
   Course review
   Reading assignment: Text chapter 11
RBS HONOR CODE

Pledge, on my honor, that I have neither received nor given any unauthorized assistance on this examination (assignment).