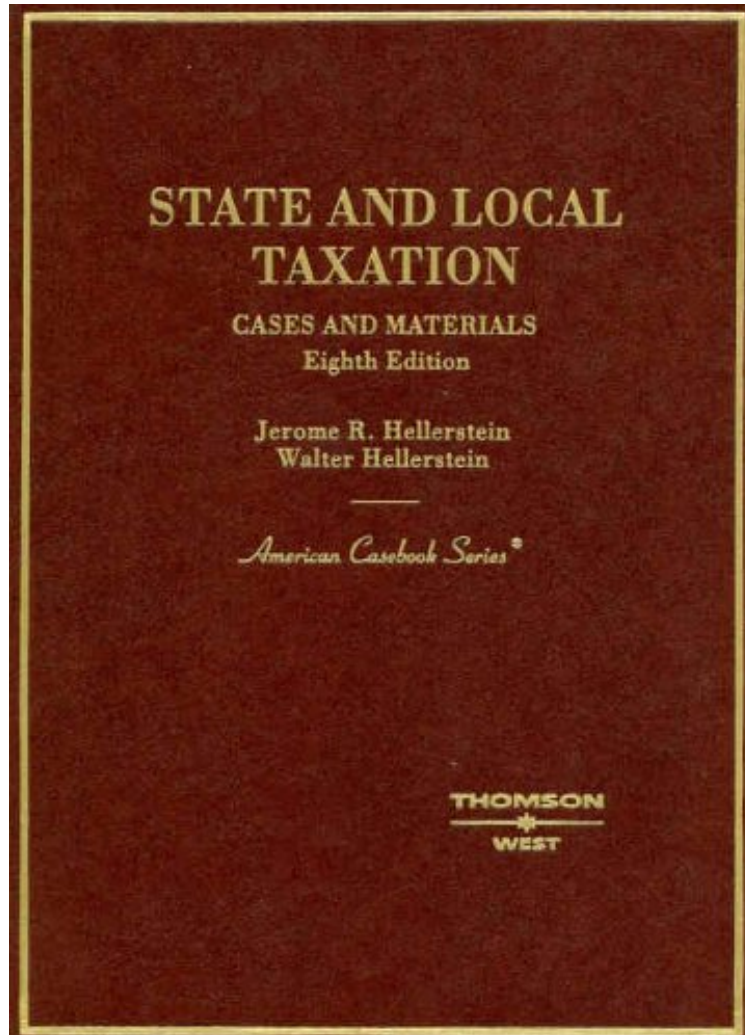


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State and Local Taxation (American Casebook Series)

Jerome R. Hellerstein, Walter Hellerstein
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Jerome R. Hellerstein, Walter Hellerstein : State and Local Taxation (American Casebook Series) before purchasing it in order to gage whether or not it would be worth my time, and all praised State and Local Taxation (American Casebook Series):

0 of 0 people found the following review helpful. Government LawBy AshGood book for class. Explains a lot on taxation and municipal law. Lots of cases dealing with parking lot issues.1 of 2 people found the following review helpful. Thorough treatment of State Taxation.By Joe GarrisaAs with all the Casebooks, this book is likely required Graduate reading. I personally did not appreciate the breadth of the book until entering practice and being rewarded for reading all the cases cover-to-cover. The landmark precedents and major issues are here. State taxation often plays second banana, but this book fully fleshes out the subject.3 of 4 people found the following review helpful. Useful

overviewBy RainyInPdxI've used this text twice to teach a 2L/3L SALT class. It is a law school textbook, so the lay person wanting to get an understanding of the area might be better served by the "nutshell" series. It does a good job outlining the basic constitutional parameters around a state jurisdiction's taxing authority. It also does a good job describing the basic types of state tax systems. As with a lot of this type of book, it can be a little theoretical. So, I'd advise instructors to supplement the text with current developments in the field since SALT remains the "Wild West" of tax practice in many ways. My instructor utilized the Pomp and Oldman text when I took the class many years ago, and I liked how that was organized and the case excerpts were done just a smidge better. Apparently the resale value for this one (it may be a little more widely used and is a hardcover) is a little better (at least according to my students). In a revision, I'd like to see some more discussion of local tax -- the interaction of multiple taxing jurisdictions on a client's effective tax rate can be quite interesting.

This law school casebook contains the most recent cases dealing with such issues as jurisdiction to tax out-of-state corporations, taxation of electric-power generating capacity and contaminated property, use tax collection responsibilities, and multiple and discriminatory taxation of nonresidents. In addition, this edition focuses on the rapidly expanding issues raised by state taxation of electronic commerce. It also includes the latest U.S. Supreme Court cases of general significance, as well as a section devoted to fundamental sales tax reform reflected in the states Streamlined Sales Tax Project.