Instructor: Allan Karnes

Class Time: 2:00-4:45, Wednesdays, Rehn 24


Supplementary Text: THE BLUEBOOK: A Uniform System of Citation, published and distributed by Harvard Law Review Association, 19th ed. Can be purchased in local bookstores-usually in the Law School section or it is available in print and electronically at www.legalbluebook.com

Objectives of the Class: This class will focus on the constitutional and legislative limits of the retained state right to tax its commerce for its citizen’s health, welfare and benefit.

The purpose of the class is not to crunch numbers, but to understand the underlying concepts. Different states may have different methods of determining a tax, but whether that type of tax is allowable and whether the state may tax an individual or entity is a more interesting question and one we will explore.

Students who successfully complete the class will gain an in-depth understanding of the power of individual states to impose tax on its commerce.

Students should also have a basic understanding of the sociological, economic and political influences of state tax policy. Students will be expected to evaluate policy implications of the tax legislation, regulations and judicial decisions.

Students will also learn to interpret and analyze complex court decisions. In addition, students will be expected to present their understanding of given cases and related materials in a non-complex manner.

Class Structure: Each student will be expected to have a written brief of each case or other reading assigned (including the summarized text or note cases) each session. In addition to the cases, the text contains introductory materials and the specific questions and assignments in the notes and questions sections should be answered. All of the above must be completed in written form. Students will be randomly called upon to present a brief or answer the problems.

Any specific state statues should be available on Checkpoint.

Grades: Grades will be assigned on the following basis:

- Debates: 100 pts.
- Final Exam: 200 pts.
- Class Participation: 200 pts.
- Total: 500 pts.

The final will be essay and comprehensive.

The debates will occur as assigned. Each student (or team) will be assigned one side of a tax issue in
controversy. The pro side will have fifteen minutes to present their arguments followed by the same for the con side. Both teams will then have ten minutes to make counter arguments, then there will be a ten minute period with both teams on the floor for the final argument of the issue.

The class participation points will be a combination of:

<table>
<thead>
<tr>
<th>Participation</th>
<th>Points</th>
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<tbody>
<tr>
<td>Regular participation in the class discussions</td>
<td>100 pts</td>
</tr>
<tr>
<td>Attendance</td>
<td>100 pts</td>
</tr>
</tbody>
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Attendance will be taken each week. For every class not attended, ten points will be deducted.

Participation points are assigned as follows:

<table>
<thead>
<tr>
<th>Participation</th>
<th>Points</th>
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<tbody>
<tr>
<td>Able to present a brief and make give appropriate responses when called upon</td>
<td>70 pts</td>
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<tr>
<td>Above plus makes some attempts to voluntarily contribute</td>
<td>80 pts</td>
</tr>
<tr>
<td>Above plus regularly contributes voluntarily</td>
<td>90 pts</td>
</tr>
<tr>
<td>Above plus always voluntarily contributes</td>
<td>100 pts</td>
</tr>
</tbody>
</table>

As mentioned previously, each student must be prepared for class each week. Being prepared for class means having read the material, written explanations in your own words of any references given to statutes, having prepared written briefs of the text material and written solutions to all problems in the assigned material. You should be ready to lead the discussion each week. Should a student sign the class roll and not be prepared as described above, thirty points will be deducted from the class participation portion of the grade. Each student will have one free day they can use each semester (not be prepared and still sign the roll). The instructor must be notified in writing before class that the student intends to use his/her free day.
Assignments:

Jan. 15
22 Introduction -- Chapter 1
29 Chapter 2 – Jurisdiction to Tax-through page 67
30 Chapter 2 – Jurisdiction to Tax-68-end of chapter

Feb. 05 Chapter 3 Regulation of Interstate Commerce-through page 152
12 Chapter 3 Regulation of Interstate Commerce-pages 153-186
19 Chapter 4 Equality and Uniformity through page 261
26 Chapter 4 Equality and Uniformity continued-though page 290

Mar 05 Off
12 Break
19 Chapter 6 Personal Income Taxes-through page 377
26 Chapter 6 Personal Income Taxes-Balance of Chapter

April 02 Chapter 7 Corporate Income Taxes-through page 436
Apr 09 Chapter 7-Corporate Taxes continued through page 472
April 16 Chapter 7 – Corporate Taxes continued-through page 521
23 Chapter 7 – Corporate Taxes continued-through page 543-602
30 Debates

May 05 Finals Week
SIUC College of Business Student E-mail Policy

The College of Business has implemented a new email address policy. You as a CoBA student are REQUIRED to have an SIU email address. This SIU address will be the electronic way in which anyone at the college (professor, student affairs, job placement, etc.) will communicate with you electronically. The college will no longer send to any other providers (hotmail, aol, yahoo, etc.). This policy is being implemented as more spam email is keeping our deliveries from being made to other providers. Also, from time to time attachments might need to be delivered that are larger than other providers allow.

Please follow the set of directions below that apply to you.

If you currently have an SIU email address:
1. Do nothing. Your email will be added to our lists automatically.

If you do not have an SIU email address:
1. To request an email address, go to the following link in a browser and follow the on-screen directions: https://webmail.siu.edu/util/id_request.html

If you are NOT a CoBA student but wish to be placed on our email lists:
1. Send an email from your @siu.edu account to stulist@cba.siu.edu to include:
   a. Your full name
   b. What major list you want to be included in (ie Management, Marketing, Finance, Accounting, Business Economics, MIS, etc.)
   c. Indicate your level, Graduate or Undergraduate.

To check your SIU email after you have an address:
1. Use any web browser and go to https://webmail.siu.edu where you will be asked to enter your id and password. NOTE: If you have forgotten your password or have problems accessing your email please contact the help desk at 453-5155.

WORD OF CAUTION
Please do not use your @siu.edu address when purchasing items online or other online activities that require you give an email address. Most online companies will add you to mailing lists that get sold which in turn adds you to more mailing lists. Not giving this address will minimize the number spam emails you receive.

University Important Dates and Deadlines, and University Academic Policies.