



State and Local Taxation (American Casebook Series)

Walter Hellerstein, Kirk Stark, John Swain, Joan Youngman

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More student friendly than ever, the Tenth Edition provides more student guidance and roadmapping than previous editions. It covers constitutional structure first (jurisdiction to tax, Commerce Clause, intergovernmental immunities, etc.) and specific taxes second (i.e., property taxes, corporate and personal income taxes, and sales taxes). Additionally, it includes new and extended coverage of developments in the state taxation of electronic commerce, including jurisdiction to tax remote sellers and the sales and income tax treatment of digital products and cloud computing. A brief introduction to value-added taxes (VATs) has also been added.

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