

STATE & LOCAL TAXATION CERTIFICATE

As multinational companies and others expand their operations across state lines and international borders – via the internet and otherwise – the need for State and Local Taxation (SALT) practitioners has never been greater.

Georgetown's Certificate in State and Local Taxation (SALT) gives you the opportunity to specialize in a field that is becoming increasingly important to multistate taxpayers, from Fortune 500 companies to regional businesses.

The Certificate in State and Local Taxation is open to both U.S. and foreign-trained lawyers, and can be completed together with the Tax LL.M. degree (<https://curriculum.law.georgetown.edu/llm/llm-llm-programs/llm-taxation>) or on a stand-alone basis. The Certificate in State and Local Taxation can also be completed entirely online.

Informational brochure for government employees (http://curriculum.law.georgetown.edu/llm/llm-certificate-programs/llm-state-local-tax-certificate/2019-2020_GULC_MTC_Tuition_Discount_Programs_Guide.pdf)

Informational brochure for non-government employees (http://curriculum.law.georgetown.edu/llm/llm-certificate-programs/llm-state-local-tax-certificate/COST_Tuition_Discount_Brochure.pdf)

The Certificate in State and Local Taxation requires the Completion of ten academic credits, consisting of the following five courses:

- State and Local Taxation: Income & Franchise Taxes (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20944%20v00>)
- State and Local Taxation: Other Business Taxes (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20824%20v01>)
- State and Local Taxation: Sales and Use Taxes (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%202031%20v00>)
- Federal Limitations on State and Local Taxation (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20722%20v02>)
- Special Topics in State and Local Taxation (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20775%20v01>)

Contact Information

To learn more, please contact:

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Note on State Authorization to offer Online Programs

Georgetown Law is a member of the State Authorization Reciprocity Agreement (SARA), which allows online programs that demonstrate compliance with their home state's authorization requirements to enjoy

reciprocal authorization in all other SARA states, which include D.C., Puerto Rico, and all U.S. states except California. Georgetown is also authorized separately to deliver online education to students residing in California. For more information on state authorization, including state complaint processes and refund policies the university is required to comply with, please visit Georgetown's office of Compliance and Ethics web page: <https://compliance.georgetown.edu/student-consumer-information/distance-education>

For more information on SARA please visit: <https://www.nc-sara.org/>

Disclosure Regarding Professional Licensure

Georgetown Law's online programs, which include the Executive LL.M. in Taxation, Executive LL.M. in Securities & Financial Regulation, MSL in Taxation, and Certificates in International Tax and State and Local Tax, will not lead to professional licensure and will not qualify a student to sit for any state bar exam.

Search LL.M State and Local Tax Certificate Courses (http://curriculum.law.georgetown.edu/course-search/?program=program_88)

LAW 722 v02 Federal Limitations on State and Local Taxation (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20722%20v02>)

LL.M Course/Seminar (cross-listed) | 2-3 credit hours

As an instrument of federalism, the U.S. Constitution plays a vital role in defining state and local governments' taxing powers. In some instances this is accomplished by express Constitutional provisions; in others, by express or implied grants of authority to the legislative, executive or judicial branches of government. This advanced state and local tax course will explore and analyze Constitutional provisions that limit (and sometimes expand) state and local taxing powers. It will include a historical review of Supreme Court jurisprudence that underscores the inherent complexities and tensions precipitated by the intersection of federalism and the underlying goals embodied within the Commerce Clause, Equal Protection Clause, Import-Export Clause, Privileges and Immunities Clause, and Supremacy Clause, among others. The course also will explore how issues of federalism have shaped various Federal statutory enactments, as well as pending pieces of federal legislation. For example, it will analyze how federalist tensions and statutory dynamics were balanced in a proposed congressional bill concerning state and local tax incentives. Additionally, the course will explore the impact of Treaties and international trade laws, as well as their related enforcement mechanisms, which continue to spawn new issues implicating the States' powers to tax.

Prerequisite: Federal Income Taxation (formerly Taxation I).

Note: Students must register for the 3 credit section of the seminar if they wish to write a paper fulfilling the Upperclass Legal Writing Requirement. The paper requirements of the 2 credit section will not fulfill the Upperclass Legal Writing Requirement.

LAW 775 v01 Special Topics in State and Local Taxation (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20775%20v01>)

LL.M Course (cross-listed) | 2 credit hours

The biggest challenge of a multistate tax practice is dealing with the practical issues of multiple states with sometimes conflicting laws and regulations. Most companies operate in multistate environment and must learn how to apply their operational realities to a patchwork of state and local tax laws and regulations. With telecommuting, internet and other work options, and a fluid workforce, this course will also review the state and local tax rules for employers/employees and individuals.

This course reviews the basic concepts that govern multistate taxation on an operational level and detailed practice and procedures guidelines. The issues surrounding audits and record access will be discussed along with the use of tools such as managed audits and voluntary disclosures. Appeals on administrative and judicial levels will be reviewed with an emphasis on statute of limitation, de novo and other issues. Additionally, this course will provide a review of the relationships between the states, information sharing between and among the states and the federal government, and the natural tension between taxpayers and the state revenue departments.

Learning objectives:

Gain an understanding of the practical aspects of state and local taxation. This understanding will prepare you to take on real time state tax projects with a client perspective. The class will also provide you with an understanding of state and local learning resources to gain the needed information to define and complete state and local tax projects.

Prerequisite: Federal Income Taxation (formerly Taxation I).

LAW 944 v00 State and Local Taxation: Income & Franchise Taxes (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20944%20v00>)

LL.M Course (cross-listed) | 2 credit hours

This course discusses the basic principles of state and local taxation, focusing primarily on state income and franchise taxes. The course provides an overview of the limitations of state taxation provided by the Due Process and Commerce Clauses of the U.S. Constitution as well as selected federal statutes that pre-empt state taxation. The course discusses conformity with federal tax laws and introduces the student to the state tax concepts of unitary business principle and formulary apportionment. In addition to corporate income and franchise tax issues, the course will discuss issues relating to passthrough entities, common planning strategies, states' authority to challenge positions taken by taxpayers, and taxation of non-U.S. income and non-U.S. taxpayers.

Prerequisite: Federal Income Taxation (formerly Taxation I).

LAW 824 v01 State and Local Taxation: Other Business Taxes (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20824%20v01>)

LL.M Course (cross-listed) | 2 credit hours

This course, in conjunction with the state and local income and sales and use tax courses, is intended to complete a foundational overview of primary state and local taxes, fees and other charges ("taxes") imposed on manufacturing and mercantile entities, as well as select industries operating in a multijurisdictional environment. Included among the areas that are reviewed in this course, on a comparative law basis are: ad valorem taxes imposed on real, tangible and intangible property, as well as select federal provisions, such as that found in the Railroad Revitalization and Regulatory Reform Act (4-R Act) of 1976; escheat/unclaimed funds laws; net worth taxes; transfer taxes, including those imposed on the transfer of "controlling" real property interests; select excise taxes, including those imposed on telecommunication and natural resource companies; withholding taxes, including state equivalents to the federal withholding tax imposed by Foreign Investment in Real Property Tax Act" (FIRPTA) rules; unemployment taxes, including State Unemployment Tax Act (SUTA) dumping provisions; statutory and negotiated tax incentives; privilege and retaliatory taxes; and, business license taxes and fees. By presenting the above topics in a comparative laws context, nonuniform principles, policies, jurisprudence and administrative positions confronting the multijurisdictional business operating in multistate environment are brought to light and will serve as one of the primary themes of this course.

Prerequisite: Federal Income Taxation (formerly Taxation I).

LAW 2031 v00 State and Local Taxation: Sales and Use Taxes (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%202031%20v00>)

LL.M Course (cross-listed) | 2 credit hours

This course provides an in-depth examination of Sales & Use taxes. These taxes make up approximately half of all state tax revenues. The course focuses on fundamental principles of the Sales & Use tax regime by reviewing seminal and recent cases on the subject. The course also discusses U.S. Constitutional limitations applicable to Sales & Use taxes and state efforts to bypass these limitations to tax remote sellers. Finally, we will discuss current issues in the field of Sales & Use taxation, including application of Sales & Use taxes to 'the Cloud', marketplace facilitators, and digital goods.

Recommended: It is recommended students take Federal Income Taxation (formerly Taxation I) prior to enrollment.