



## **State and Local Taxation**

### **Course Description**

This course provides an overview of common state and local taxation policies, as well as how state and local tax laws work alongside the federal tax code. The course covers licensing, excise taxes, property taxes, sales taxes, and employment taxes. It also deals with the problem of multi-state taxation of entities and transactions with ties to more than one state.

### **Course Learning Outcomes**

At the completion of this course, students will be able to:

- Discuss the powers of taxation that are used on the state and local levels;
- Explain the significance of licenses, permits, and excise taxes as policy instruments for regulators on both the national and local levels;
- Differentiate between the kinds of taxes collected by local revenue offices and those subject to state and federal jurisdiction;
- Describe the different types of employment taxes, including self-employment taxes, income taxes, Social Security taxes, and Medicare taxes.
- Apply sales and property tax rules of varied jurisdictions;
- Determine the extent to which transactions and entities may be taxed by multiple states.

### **Final Exam**

Grades and credit recommendations are based solely on a final exam. When students are ready to take the final exam, they should register for a LawShelf account (or simply log in, for those with existing accounts). Go to the video-course page and click "Take the Final Exam" and pay the exam fee, where applicable. Students will be given instructions on how to take the exam. All exams are proctored by the Voice Proctor® proctoring system. An overview of the system is [provided here](#) and it requires no training or learning curve. Grades of 70% or above are considered passing grades and qualify for recommended transfer credit.

The final exam is based on the video course modules. Additional resources detailed in this syllabus are helpful for background and for building greater understanding of the course materials. Inquiries can be made through the LawShelf Contact form on our website by clicking the "email us" button that appears at the bottom of most LawShelf pages. Transcripts can be ordered via Parchment, as detailed on our website.

## Case Studies

Many LawShelf video courses include case studies. These do not necessarily teach new material but are meant to demonstrate how the materials covered in the course are applied by various courts. Concepts covered in the case studies are covered on the final exam, so make sure to watch the case studies before taking the exam. However, it is unnecessary to memorize the facts and details of the cases covered in these case studies.

## Self-Quizzes

Video-course modules and case studies feature self-quizzes that consist of practice questions on the materials covered in the videos. These questions are presented for the benefit of the student and are **important to review before taking the final exam** because they are similar in style and substance to the questions on the final exam. These quizzes are not graded or monitored and there is no record of how students answer these questions. Students may answer these questions as many times as they like and are encouraged to keep re-taking the quizzes until they have mastered all the questions.

# Study Guide

## Introductory Videos

These videos provide background to help students better understand the main parts of the course, which are the video-course modules below.

### Gross Income

<https://lawshelf.com/shortvideoscontentview/gross-income/>

### Income Taxation on Partnerships

<https://lawshelf.com/shortvideoscontentview/partnership-taxation/>

### Income Taxation on Corporations Part 1

<https://lawshelf.com/shortvideoscontentview/corporate-taxation-part-1/>

### Income Taxation on Corporations Part 2

<https://lawshelf.com/shortvideoscontentview/corporate-taxation-part-2/>

### The Tax Cuts and Jobs Act of 2017: What it Means for You

<https://lawshelf.com/blogentryview/the-tax-cuts-and-jobs-act-of-2017-what-it-means-for-you>

## Courseware Readings

These courseware readings provide background to help students better understand the main parts of the course, which are the video-course modules below.

The following readings can be found in the “Foundations of Law” courseware, under Introduction to the Law:

Other Areas of Law: Business Forms

Under “Constitutional Law”

→ Federalism & Separation of Powers: Congressional Powers

## Video Course Modules

These videos constitute the main part of the course and are they sources of the questions on the final exam.

State and Local Taxation Course Overview Video

<https://lawshelf.com/videocoursescontentview/state-and-local-taxation>

Tax Powers - Module 1 of 5

<https://lawshelf.com/videocoursesmoduleview/tax-powers-module-1-of-5>

Licenses, Fees and Excise Taxes - Module 2 of 5

<https://lawshelf.com/videocoursesmoduleview/licenses-fees-and-excise-taxes-module-2-of-5>

City, County, and Local Taxes - Module 3 of 5

<https://lawshelf.com/videocoursesmoduleview/city-county-and-local-taxes-module-3-of-5>

Employment Taxes - Module 4 of 5

<https://lawshelf.com/videocoursesmoduleview/employment-taxes-module-4-of-5>

Multistate Taxation Issues - Module 5 of 5

<https://lawshelf.com/videocoursesmoduleview/multistate-taxation-issues-module-5-of-5>

## **Supplemental Suggested Readings**

These materials enable students to achieve a deeper understanding of the course materials and in applying the course to real-life situations.

*The State of State (and Local) Tax Policy, **Tax Policy Center***

<https://www.taxpolicycenter.org/briefing-book/how-does-deduction-state-and-local-taxes-work>

*Topic No. 503 Deductible Taxes, **IRS***

<https://www.irs.gov/taxtopics/tc503>

*How Does the \$10,000 Limit on State and Local Tax Deductions Work? Find Out How To Make The Most Of Your Tax Deductions, **The Motley Fool***

<https://www.fool.com/taxes/how-10000-limit-state-local-tax-deductions-works/>