

**STATE AND LOCAL TAXATION**  
**UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW**  
**SPRING 2026 SYLLABUS – LAW 7650 – 2 CREDITS**

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Office Hours: Tuesdays from 9:30am-10:30am and Wednesdays from 1:30pm-2:30pm

**MEETING TIME:** Thursdays 9:50am-11:50am

**LOCATION:** Holland Hall 180A and Zoom

**COURSE DESCRIPTION AND OBJECTIVES:**

This 2-credit graduate tax course builds mastery in state and local taxation (SALT) for multistate businesses and pass-throughs, with a rigorous focus on constitutional limits (Due Process and Commerce Clause), nexus (physical and economic, post-Wayfair), unitary business principles and combined reporting, apportionment and sourcing (market-based vs. cost-of-performance, special industry rules), Public Law 86-272, sales and use tax (including marketplace facilitator regimes), state conformity and decoupling from the Internal Revenue Code, digital economy issues, pass-through entity tax workarounds, incentives and credits, and controversy practice. Through case studies and problem-driven exercises, students learn to compute liabilities, evaluate risks, and craft defensible positions grounded in statutes, regulations, administrative guidance, and leading case law.

**STUDENT LEARNING OUTCOMES:**

At the end of this course, students should be able to:

- Diagnose nexus and filing obligations for multistate taxpayers across entity types, with clear application of Wayfair economic nexus standards.
- Apply sourcing rules for goods, services, intangibles, and digital transactions under market-based and cost-of-performance regimes.
- Interpret and apply Public Law 86-272 protections and their practical limits in modern business models.
- Assess state conformity and key decouplings (e.g., interest limitations, GILTI/FDII, NOLs) and model their impact on state tax bases.
- Advise on sales and use tax collection, exemption management, marketplace facilitator obligations, and compliant processes.
- Evaluate pass-through entity taxes, composite return and withholding obligations, and partner/shareholder-level implications.
- Navigate controversy and procedure—audits, assessments, refunds, penalties, voluntary disclosure, and amnesty—and communicate concise, defensible written advice.

**REQUIRED READING MATERIALS:**

Youngman, Walter Hellerstein, Kirk J. Stark, Joan M.

State and Local Taxation, Cases and Materials.

Available from: VitalSource Bookshelf, (12th Edition). West Academic Publishing, 2024.

Please be sure to register for the Canvas course and have any required materials with you in print or easily accessible electronic form in class. You are responsible for checking your Canvas page and the e-mail connected to the page on a regular basis for any class announcements or adjustments.

### **COURSE EXPECTATIONS AND GRADING EVALUATION:**

Students will be evaluated based upon the following:

- 80%: Final Exam

The final exam will be a full assessment of material and skills covered throughout the semester. The exam will be a 3 hour, fully open book exam.

- 20%: Class Participation

Participation in class includes taking part in discussions regarding law and cases, as well as any additional quizzes or projects made available via Canvas.

Students are expected to participate in class discussion and answering hypotheticals, as well as complete Canvas quizzes and interact with prompts and discussions that may occur on Canvas. Students are also expected to respect their peers and the faculty.

### **CLASS ATTENDANCE POLICY:**

Attendance in class is required by both the ABA and the Law School. Attendance will be taken at each class meeting. Students are allowed 3 absences during the course of the semester. Students are responsible for ensuring that they are not recorded as absent if they come in late. A student who fails to meet the attendance requirement will be dropped from the course. The law school's policy on attendance can be found [here](#).

### **UF ACADEMIC POLICIES AND RESOURCES:**

Other information about UF academic policies and resources can be found at [this link](#).

### **COMPLIANCE WITH UF HONOR CODE:**

Academic honesty and integrity are fundamental values of the University community. Students should be sure that they understand the UF Law Honor Code located [here](#). The UF Law Honor Code also prohibits use of artificial intelligence, including, but not limited to, ChatGPT and Harvey, to assist in completing quizzes, exams, papers, or other assessments unless expressly authorized by the professor to do so.

### **INFORMATION ON UF LAW GRADING POLICIES:**

The Levin College of Law's mean and mandatory distributions are posted on the College's website and this class adheres to that posted grading policy. The following chart describes the specific letter grade/grade point equivalent in place:

Letter Grade	Point Equivalent	Letter Grade	Point Equivalent
A (Excellent)	4.0	C (Satisfactory)	2.0
A-	3.67	C-	1.67
B+	3.33	D+	1.33
B	3.0	D (Poor)	1.0
B-	2.67	D-	0.67

C+	2.33	E (Failure)	0.0
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The law school grading policy is available [here](#). The mandatory mean does not apply to LL.M. students.

### **OBSERVANCE OF RELIGIOUS HOLIDAYS:**

UF Law respects students' [observance of religious holidays](#).

- Students, upon prior notification to their instructors, shall be excused from class or other scheduled academic activity to observe a religious holy day of their faith.
- Students shall be permitted a reasonable amount of time to make up the material or activities covered in their absence.
- Students shall not be penalized due to absence from class or other scheduled academic activity because of religious observances.

### **EXAM DELAYS AND ACCOMMODATIONS:**

The law school policy on exam delays and accommodations can be found [here](#).

### **STATEMENT RELATED TO ACCOMODATIONS FOR STUDENTS WITH DISABILITIES**

Students requesting accommodations for disabilities must first register with the Disability Resource Center (<https://disability.ufl.edu/>). Once registered, students will receive an accommodation letter, which must be presented to the Assistant Dean for Student Affairs (Assistant Dean Brian Mitchell). Students with disabilities should follow this procedure as early as possible in the semester. It is important for students to share their accommodation letter with their instructor and discuss their access needs as early as possible in the semester. Students may access information about various resources on the UF Law Student Resources Canvas page, available at <https://ufl.instructure.com/courses/427635>.

### **STUDENT COURSE EVALUATIONS**

Students are expected to provide professional and respectful feedback on the quality of instruction in this course by completing course evaluations online via GatorEvals. Click [here](#) for guidance on how to give feedback in a professional and respectful manner. Students will be notified when the evaluation period opens and may complete evaluations through the email they receive from GatorEvals, in their Canvas course menu under GatorEvals, or via <https://ufl.bluer.com/ufl/>. Summaries of course evaluation results are available to students [here](#).

### **RECORDINGS OF CLASS**

Students are allowed to record video or audio of class lectures. However, the purposes for which these recordings may be used are strictly controlled. The only allowable purposes are (1) for personal educational use, (2) in connection with a complaint to the university, or (3) as evidence in, or in preparation for, a criminal or civil proceeding. All other purposes are prohibited. Specifically, students may not publish recorded lectures without the written consent of the instructor. A "class lecture" is an educational presentation intended to inform or teach enrolled students about a particular subject, including any instructor-led discussions that form part of the presentation, and delivered by any instructor hired or appointed by the University, or by a guest instructor, as part of a University of Florida course. A class lecture does not include lab sessions, student presentations, clinical presentations such as patient history, academic exercises involving solely student participation, assessments (quizzes, tests, exams), field trips, private conversations between students in the class or between a student and the faculty or guest lecturer during a class session. Publication without permission of the instructor is prohibited. To "publish" means to share, transmit, circulate, distribute, or provide access to a recording, regardless of format or medium, to another person (or persons), including but not limited to another student within the same class section. Additionally, a recording, or transcript of a recording, is considered published if it is posted on or uploaded

to, in whole or in part, any media platform, including but not limited to social media, book, magazine, newspaper, leaflet, or third-party note/tutoring services. A student who publishes a recording without written consent may be subject to a civil cause of action instituted by a person injured by the publication and/or discipline under UF Regulation 4.040 Student Honor and Student Conduct Code.

**ABA OUT-OF-CLASS HOURS REQUIREMENTS:** ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every “classroom hour” of in-class instruction. Each weekly class is approximately 2 hours in length, requiring at least **4 hours of preparation** outside of class including reading the assigned materials, writing critical analyses, and developing discussion points for class.

### **COURSE SCHEDULE OF TOPICS AND ASSIGNMENTS**

This syllabus is offered as a guide to the direction of the course. Our pace will depend in part on the level of interest and the level of difficulty of each section and is subject to change.

<b>PART 1: INTRODUCTION</b>	
1/22	<b><i>Class 1: Introduction &amp; Course Overview</i></b>  <i>Required Readings:</i> <ul style="list-style-type: none"> <li>• Textbook Chapter 1</li> </ul>
1/29	<b><i>Class 2: Jurisdiction and Nexus</i></b>  <i>Required Readings:</i> <ul style="list-style-type: none"> <li>• Chapter 2.A-B</li> </ul>
2/5	<b><i>Class 3: Jurisdiction and PL 86-272</i></b>  <i>Required Readings:</i> <ul style="list-style-type: none"> <li>• Chapter 2.C-D</li> </ul>
2/12	<b><i>Class 4: Income Tax Constitutionality</i></b>  <i>Required Readings:</i> <ul style="list-style-type: none"> <li>• Readings Posted to Canvas</li> </ul>
2/19	<b><i>Class 5: State Income Taxes</i></b>  <i>Required Readings:</i> <ul style="list-style-type: none"> <li>• Readings Posted to Canvas</li> </ul>
2/26	<b><i>Class 6: The Concept of Decoupling</i></b>  <i>Required Readings:</i> <ul style="list-style-type: none"> <li>• Readings Posted to Canvas</li> </ul>
3/5	<b><i>Class 7: Sales &amp; Use Taxation</i></b>

	<p><i>Required Readings:</i></p> <ul style="list-style-type: none"> <li>• Readings Posted to Canvas</li> </ul>
3/12	<p><b><i>Class 8: Apportionment versus Allocation</i></b></p> <p><i>Required Readings:</i></p> <ul style="list-style-type: none"> <li>• Readings Posted to Canvas</li> </ul>
3/26	<p><b><i>Class 9: Sourcing and the Digital Economy</i></b></p> <p><i>Required Readings:</i></p> <ul style="list-style-type: none"> <li>• Readings Posted to Canvas</li> </ul>
4/2	<p><b><i>Class 10: State Corporate and Pass-through Entity Taxation</i></b></p> <p><i>Required Readings:</i></p> <ul style="list-style-type: none"> <li>• Readings Posted to Canvas</li> </ul>
4/9	<p><b><i>Class 11: Ad Valorem Property Taxes</i></b></p> <p><i>Required Readings:</i></p> <ul style="list-style-type: none"> <li>• Readings Posted to Canvas</li> </ul>
4/16	<p><b><i>Class 12: State Tax Planning Practice</i></b></p> <p><i>Required Readings:</i></p> <ul style="list-style-type: none"> <li>• Readings Posted to Canvas</li> </ul>
4/23	<p><b><i>Class 13: State Tax Controversy Practice</i></b></p> <p><i>Required Readings:</i></p> <ul style="list-style-type: none"> <li>• Readings Posted to Canvas</li> </ul>