

WALTER HELLERSTEIN

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University of Georgia Law School
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PERSONAL DATA

Birth Date: June 21, 1946
Place of Birth: New York, New York
Marital Status: Married, two children

EDUCATION

Harvard College, A.B., 1967
Magna cum Laude in Government
Phi Beta Kappa

University of Chicago Law School, J.D., 1970
Cum Laude
Order of the Coif
Editor-in-Chief, University of Chicago Law Review

MILITARY SERVICE

Captain, United States Air Force, 1970-76
(Active service obligation fulfilled through
participation in the Honors Program of the Air Force
General Counsel's Office from September 1971 through
June 1973)

LEGAL EXPERIENCE

Academic

July 1999 - present: Francis Shackelford Professor of
Taxation, University of Georgia School of Law

April 1984 - June 1999: Professor, University of
Georgia School of Law (on leave 1996-1998)

LEGAL EXPERIENCE (cont'd)

Academic (cont'd)

September 1978 - April 1984: Associate Professor,
University of Georgia School of Law

January 1976 - August 1978: Assistant Professor of
Law, University of Chicago

Nonacademic

October 2004 - present: Of Counsel, Sutherland, Asbill
& Brennan

March 1999-September 2004: Counsel, KPMG

May 1996 - April 1998: Partner, Sutherland, Asbill &
Brennan, Atlanta, Georgia

January 1986- April 1996, Of Counsel, Morrison
& Foerster, San Francisco, CA

July 1973 - December 1975: Associate, Covington &
Burling, Washington, D.C.

July 1971 - September 1971: Summer Associate, Cleary,
Gottlieb, Steen & Hamilton, Paris, France

July 1970 - July 1971: Law Clerk to the Hon. Henry J.
Friendly, Chief Judge, United States Court of
Appeals for the Second Circuit

PROFESSIONAL ACTIVITIES AND HONORS

Consultant, Organization for Economic Cooperation and
Development

Consultant, United Nations

PROFESSIONAL ACTIVITIES AND HONORS (cont'd)

Member, American Law Institute

Member, Board of Trustees, American Tax Policy
Institute

Fellow, American College of Tax Counsel

Chairman, Editorial Advisory Board, State Tax Notes

Editor, State & Local Department, Journal of Taxation

Editorial Advisor, Tax Management Multistate Tax Portfolio
Series

Member, Editorial Advisory Board, Multistate Tax Analyst

Member, Executive Committee, Tax Section, New York State
Bar Association (1995-96)

Member, State and Local Tax Advisory Board, New York
University Institute on State and Local Taxation

Faculty Member, American Law Institute - American Bar
Association, Courses on State and Local Taxation and
Financing

Faculty Member, Georgetown University Law Center Annual
Institute on State and Local Taxation

Faculty Member, Tax Executives Institute Courses on State
and Local Taxation

Faculty Member, Lincoln Institute of Land Policy Seminar for
State Tax Court Judges

Faculty Member, New York University Institute on State and
Local Taxation

PROFESSIONAL ACTIVITIES AND HONORS (cont'd)

Faculty Member, World Trade Institute Seminar on State and
Local Taxation

Faculty Member, International Association of Assessing
Officers Legal Seminar

Faculty Member, Georgia Association of Assessing Officers
Mineral Rights Seminar

Faculty Member, Heart of America Tax Institute

Faculty Member, American Mining Congress, State Tax Workshop

Faculty Member, Eastern Mineral Law Foundation, Basic
Taxation of Natural Resources

Faculty Member, National Institute on State and Local
Taxation

Faculty Member, Center for State and Local Taxation, Summer
Institute

Faculty Member, Tulane Tax Institute

Faculty Member, Institute for Property Taxation

Recipient, Multistate Tax Commission 25th Anniversary Award
for Outstanding Contributions to Multistate Taxation
(1992)

Member, Board of Directors, National Tax Association - Tax
Institute of America (1981-83)

Affiliated Scholar, American Bar Foundation (1982)

Shell Foundation Lecturer, Tulane University Law School
(1980)

BAR MEMBERSHIPS

Admitted, District of Columbia, 1970; Illinois, 1976;
New York, 1989

PUBLICATIONS

Books and Monographs

State Taxation (Warren Gorham & Lamont, 3rd ed. 1998
& Cum. Supplement 2005) (with J. Hellerstein)

State and Local Taxation, Cases and Materials,
(West Publishing Co., 8th ed. 2005) (with J.
Hellerstein)

Streamlined Sales and Use Tax (Warren Gorham & Lamont,
Rev. ed. 2005) (with J. Swain)

Electronic Commerce and Multijurisdictional Taxation
(Kluwer 2001) (with Doernberg, et al.)

State and Local Taxation of Natural Resources in the
Federal System: Legal, Economic, and Political
Perspectives (American Bar Association Section of
Taxation 1986)

Financial Reporting by State and Local Government Units
(Center for Management of Public and Nonprofit
Enterprise of the University of Chicago 1977) (with
S. Davidson, D. Green, A. Madansky, and R. Weil)

Articles

Cuno and Congress: An Analysis of Proposed Federal
Legislation Authorizing State Economic Development
Incentives, 4 Geo. J.L. & Pub. Pol'y 73 (2006)

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Subnational State Tax Incentives in the United States: Constitutional Restraints and Congressional Oversight, in Torres, ed., *Direito Tributario Internacional Aplicado*, p. 375 (2005)

The Political Economy of the Streamlined Sales and Use Tax Agreement, 53 Nat'l Tax J. 605 (2005) (with Swain)

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Recent Amendments to The Streamlined Sales and Use Tax Agreement: Third-Party Reimbursements and Bundled Transactions, State Tax Notes, August 29, 2005, p. 659 (with Swain)

Economic Development and the Dormant Commerce Clause: Lessons of Cuno v. DaimlerChrysler and its Effect on State Taxation Affecting Interstate Commerce, Before the Subcomm. on the Constitution and the Subcomm. on Commercial and Administrative Law of the House Comm. on the Judiciary, 109th Cong., 1st Sess. (May 24, 2005), reprinted in State Tax Notes, May 30, 2005, p. 715.

Income Allocation in the 21st Century: The Case for Formulary Apportionment, 12 Int'l Transfer Pricing J. 103 (2005)

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Travels with Charlie: Charles E. McLure Jr.'s Contributions to the Law of Taxation, State Tax Notes, Jan. 3, 2005, p. 897

The European Commission's Report on Company Income Taxation: What the EU Can Learn from the Experience of the US States, 11 Int'l Tax and Public Finance 1 (2004) (with McLure)

Lost in Translation: Contextual Considerations in Evaluating the Relevance of US Experience for the European Commission's Company Tax Proposals, 58 Bull. for International Fiscal Documentation 86 (2004) (with McLure)

Congressional Intervention in State Taxation: A Normative Analysis of Three Proposals, Tax Notes, March 15, 2004, p. 1375 (with McLure) (also published in State Tax Notes, March 1, 2004, p. 721).

Jurisdiction to Tax Income and Consumption in the New Economy: A Theoretical and Comparative Perspective, in Symposium, Jurisdiction to Tax in the New Economy: International, National, and Subnational Perspectives, 38 Ga. L. Rev. 1 (2003)

State Personal Income Tax Issues Raised by Change of Residence, State Tax Notes, Nov. 3, 2003, p. 479

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Supreme Court Preview---1996-97 Term, State Tax Notes, Sept. 6, 1996, p. 839

Commerce Clause Restraints on State Tax Incentives, The Region (Federal Reserve Bank of Minneapolis), Vol. 10, No. 2, 1996

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On the Proposed Single-Factor Formula in Michigan, State Tax Notes, October 2, 1995

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State Taxation of Business: Issues and Policy
Options 145 (1992)

Supreme Court Says No State Use Tax Imposed on
Mail-Order Sellers...for Now, 77 J. Tax'n
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Justice Scalia and the Commerce Clause: Reflections of a State Tax Lawyer, in Symposium on the Jurisprudence of Justice Scalia, 12 Cardozo L. Rev. 1763 (1991)

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Equal Protection Run Amok?: An Analysis of the Nebraska Supreme Court's Decision in the Northern Natural Gas Case, Tax Notes, Nov. 20, 1989, p. 995

Recent Supreme Court Decisions Have Far-Reaching Implications, 70 J. Tax'n 306 (1989)

Is "Internal Consistency" Foolish?: Reflections on an Emerging Commerce Clause Restraint on State Taxation, 87 Mich. L. Rev. 138 (1988)

Testimony on H.R. 1242, H.R. 1891, and H.R. 3521, the Interstate Sales Tax Collection Act of 1987 and the Equity in Interstate Competition Act of 1987: Hearing Before the Subcomm. on Monopolies and Commercial Law of the House Comm. on the Judiciary 100th Cong., 2nd Sess. 344 (1988).

State and Local Property and Production Taxation of Minerals, Title XVII, American Law of Mining (2d ed. 1988)

Utility Gross Receipts Taxes and Interexchange Telecommunications Carriers, Tax Notes, Aug. 1, 1988, p. 529 (with Levine)

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Articles

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Two Centuries of Constitutional Adjudication, 41
Tax Law. 37 (1987)

Commerce Clause Restraints on State Taxation:
Purposeful Economic Protectionism and Beyond, 85
Mich. L. Rev. 758 (1987)

A Primer on Florida's Sales Tax on Services, Tax Notes,
June 22, 1987, p. 1219

Current Legal Issues in State Taxation of
Telecommunications: A Preliminary Inquiry,
1986 Procs. of the Nat'l Tax Ass'n - Tax Inst.
of Am. 69 (1987)

Extending the Sales Tax to Services: Notes from
Florida, Tax Notes, Feb. 23, 1987, p. 823

Selected Issues in State Business Taxation, in
Symposium on State and Local Taxation, 39 Vand.
L. Rev. 1033 (1986)

Legal Perspectives on the Interstate Incidence and
Shifting of State and Local Taxes, 10 Int'l
Regional Sci. Rev. 67 (1986)

Complementary Taxes as a Defense to Unconstitutional
State Tax Discrimination, 39 Tax Law. 405 (1986)

Recent Judicial Developments in State Income Taxation
of the Oil and Gas Industry, 34 Oil & Gas Tax Q.
533 (1986)

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PUBLICATIONS (cont'd)

Articles

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Discriminatory State Insurance Tax, 63 J. Tax'n
108 (1985)(With Leegstra)

Political Perspectives on State and Local Taxation of
Natural Resources, 19 Ga. L. Rev. 31 (1984)

Testimony on S. 463, The Severance Tax Equity Act of
1982, in State Severance Taxes: Hearing Before the
Subcommittee on Energy and Agricultural Taxation
of the Senate Committee on Finance, 98th Cong.,
2nd Sess. 119 (1984)

Dividing the State Corporate Income Tax Base:
Developments in the Supreme Court and Congress,
in C. McLure, ed., The State Corporation Income
Tax: Issues in Worldwide Unitary Combination 288
(Hoover Press 1984)

Legal Constraints on State Taxation of Natural
Resources, in C. McLure and P. Mieszkowski, eds.,
Fiscal Federalism and the Taxation of Natural
Resources 135 (Lexington Books 1983)

Federal Constitutional and Statutory Constraints on
State Taxation of Natural Resources, 1 N.Y.U.
Inst. on State and Local Taxation 245 (1983)

State Income Taxation of Multijurisdictional
Corporations, Part II: Reflections on ASARCO and
Woolworth, 81 Mich. L. Rev. 157 (1982)

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PUBLICATIONS (cont'd)

Articles

The Commerce Clause and State Severance Taxes, in
Fiscal Disparities, Part II: The Commerce Clause
and the Severance Tax, Hearings Before the
Subcommittee on Intergovernmental Relations of the
Senate Committee on Government Affairs, 97th
Cong., 1st Sess. 19 (1982)

State Income Taxation of Multijurisdictional
Corporations and the Supreme Court, 35 Nat'l Tax
J. (1982)

Federal Limitations on State Taxation of Interstate
Commerce, in T. Sandalow and E. Stein, eds.,
Courts and Free Markets: Perspectives from the
United States and Europe 431 (Oxford University
Press 1982)

Sales and Use Taxation of Movable Property in
Interstate Commerce, 1981 Procs. of the Nat'l Tax
Ass'n - Tax Inst. of Am. 69 (1982) (With Kaufman)

Reflections on Commonwealth Edison Co. v. Montana, 43
Mont. L. Rev. 165 (1982)(with McGrath)

Constitutional Limitations on State Tax Exportation,
1982 Am. Bar Found. Research J. 1 (1982)

State Taxation in the Federal System: Perspectives on
Louisiana's First Use Tax on Natural Gas, 55 Tul.
L. Rev. 601 (1981)

Supreme Court Bars Louisiana's First Use Tax, Upholds
California's Retaliatory Insurance Tax, 55 J.
Tax'n 106 (1981)

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PUBLICATIONS (cont'd)

Articles

State Income Taxation of Multijurisdictional Corporations: Reflections on Mobil, Exxon, and H.R. 5076, 79 Mich. L. Rev. 113 (1980)

The Governmental-Proprietary Distinction in Constitutional Law, 66 Va. L. Rev. 1073 (1980) (with Wells)

Hughes v. Oklahoma: The Court, the Commerce Clause, and State Control of Natural Resources, 1979 Sup. Ct. Rev. 51 (1980)

State's Power to Tax Foreign Commerce Dominates Supreme Court's 1978 Agenda, 51 J. Tax'n 106 (1979)

Construing the Uniform Division of Income for Tax Purposes Act: Reflections on the Illinois Supreme Court's Reading of the "Throwback" Rule, 45 U. Chi. L. Rev. 768 (1978)

Constitutional Constraints on State Taxation of Energy Resources, 31 Nat'l Tax J. 245 (1978)

State Taxation and the Supreme Court: Toward a More Unified Approach to Constitutional Adjudication?, 75 Mich. L. Rev. 1426 (1977)

Michelin Tire Corp. v. Wages: Enhanced State Power to Tax Imports, 1976 Sup. Ct. Rev. 99 (1977)

State Taxation and the Supreme Court, 1974 Term: Standard Pressed Steel and Colonial Pipeline, 62 Va. L. Rev. 149 (1976)

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PUBLICATIONS (cont'd)

Articles

Some Reflections on the State Taxation of a
Nonresident's Personal Income, 72 Mich. L. Rev.
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Body-Snatching Reconsidered: The Exhumation of Some
Early American Legal History, 39 Bklyn. L. Rev.
350 (1972)

Book Reviews

Review of D. Shaviro, Federalism in Taxation: The Case
for Greater Uniformity, 47 Nat'l Tax J. 225 (1994)

Review of W. Newhouse, Constitutional Uniformity and
Equality in State Taxation, 5 Prop. Tax J. 52
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Forthcoming

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Template for Comparison, in Avi-Yonah, et al.,
eds., Comparative Fiscal Federalism: Comparing
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