

WALTER HELLERSTEIN

Office Address

University of Georgia Law School  
Athens, GA 30602-6012  
(706) 542-5175

Home Address

239 Westview Drive  
Athens, GA 30606-4731  
(706) 353-0865

PERSONAL DATA

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

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

September 2019 – present: Visiting Professor, Vienna University of Economics and Business

July 2015- present: Distinguished Research Professor and Francis Shackelford Professor of Taxation Emeritus, University of Georgia School of Law

July 2011- June 2015: Distinguished Research Professor, University of Georgia

LEGAL EXPERIENCE (cont'd)

Academic (cont'd)

July 1999 – June 2015: 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)

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 – July 2008: 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 HONORS

Recipient, National Tax Association Daniel M. Holland Medal for  
Distinguished Lifetime Contributions to Study and Practice  
Of Public Finance (2008)

Recipient, Bureau of National Affairs Latham Award for Distinguished  
Service in State and Local Taxation (2007)

PROFESSIONAL HONORS (cont'd)

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

PROFESSIONAL ACTIVITIES

Academic Advisor, Organization for Economic Cooperation and Development

Consultant, United Nations

Member, American Law Institute

Member, Board of Trustees, American Tax Policy Institute

Fellow, American College of Tax Counsel

Chairman, Editorial Advisory Board, Tax Notes State

Editor, State & Local Department, Journal of Taxation

Editorial Advisor, Tax Management Multistate Tax Portfolio Series

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

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, Center for State and Local Taxation, Summer Institute

PROFESSIONAL ACTIVITIES (cont'd)

Faculty Member, Tulane Tax Institute

Faculty Member, Institute for Property Taxation

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. (2022 rev.) (with J. Hellerstein  
and A. Appleby)

State and Local Taxation, Cases and Materials, (West Publishing Co., 11th ed.  
2020) (with K. Stark, et al.)

Taxing Global Digital Commerce (Kluwer Law International, 2nd ed. 2020) (with  
A. Cockfield and M. Lamensch)

Streamlined Sales and Use Tax (Warren Gorham & Lamont, 2008/2009 ed.) (with  
J. Swain)

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

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A US Retail Sales Tax Perspective, in G. Kofler, et al., eds., CJEU – Recent Developments in Value Added Tax 2020, p. 105 (Linde 2022)

Are State and Local Taxes Constitutionally Distinguishable? (Revised), Tax Notes, Feb. 14, 2022, p. 743

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The rapidly evolving universe of US state taxation of cross-border on lines sales after *South Dakota v. Wayfair, Inc.*, and its implications for Australian businesses, 18 eJournal of Tax Research 320 (2020)

State Estate Taxes and the Due Process Clause, Tax Notes State, Nov. 23, 2020, p. 771 (with A. Appleby)

Distortion of Income in a Single-Factor Sales Formula World, Tax Notes State, May 11, 2020, p. 729

The Application of Formulary Apportionment to Related Entities: Lessons from the US Experience, in R. Krever and F. Vaillancourt, eds., The Allocation of Multinational Business Income: Reassessing the Formulary Apportionment Option, p. 137 (Kluwer Law International 2020)

Reviewing *Wayfair*'s Impact: A Year and a Half Later, 31 ITR 53 (Winter 2020)

Platforms: The Finale, Tax Notes State, Jan. 6, 2020, p. 11 (with J. Swain and J. Maddison)

Reflections on the Cross-Border Tax Challenges of the Digital Economy, Tax Notes International, Nov. 25, 2019, p. 671 (published simultaneously in Tax Notes State, Nov. 25, 2019, p. 615)

US Experience and Recent Developments in the Collection of Tax on Online Sales, in M. Lang, et al., eds., CJEU – Recent Developments in Value Added Tax 2018, p. 75 (Linde 2019)

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Digital Taxation Lessons From *Wayfair* and the U.S. States Responses, Tax Notes International, April 15, 2019, p. 241 (with J. Owens and C. Dimitroploulou (published simultaneously in State Tax Notes, April 15, 2019, p. 219)

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Substantive and Enforcement Jurisdiction in a Post-*Wayfair* World, State Tax Notes, Oct. 22, 2018, p. 283 (with A. Appleby)

A US Subnational Perspective on the “Logic” of Taxing Income on a “Market” Basis, 72 Bulletin for International Taxation 293 (2018)

State Corporate Income Tax Consequence of Federal Tax Reform, Tax Notes, April 16, 2018, p. 347 (with J. Sedon) (published simultaneously in State Tax Notes, April 16, 2018, p. 187)

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Is Use of Tax Proceeds Relevant to Whether a Tax Discriminates?, State Tax Notes, August 7, 2017, p. 561

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Foreign Corporations *Do* Enjoy the Protection of Public Law 86-272, *State Tax Notes*, Jan. 9, 2017, p. 219

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The U.S. Supreme Court's State Tax Jurisprudence: A Template for Comparison, in R. Avi-Yonah and M. Lang, eds., *Comparative Fiscal Federalism*, 2d ed., p. 129 (Kluwer 2016)

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Tax Coordination Among the US States – The Role of the Courts, in M. Lang, et al., eds., Horizontal Tax Coordination, p. 317 (IBFD 2013)

Formulary Apportionment in the EU and the US: A Comparative Perspective on the Sharing Mechanism of the Proposed CCCTB, in A. Dourado, ed., Movement of Persons and Tax Mobility in the EU: Changing Winds, p. 413 (IBFD 2013)

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Tax Planning Under the CCCTB's Formulary Apportionment Provisions: The Good, the Bad, and the Ugly, in D. Weber (ed.), CCCTB: Some Selected Issues, p. 221 (Kluwer Law International, 2012)

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The Questionable Constitutionality of Amazon's Distribution Center Deals, State Tax Notes, Dec. 5, 2011, p. 667 (with J. Swain)

International Tax Developments in the United States: Fighting Fraud and Tax Haven Abuse – Lessons from the American States, in G. Kofler, R. Mason & S. van Thiel, eds, Tax Evasion and Tax Avoidance: Symposium on EU Tax Policy, p. 105 (Lexis/Nexis 2011)

The Quest for “Full Accountability” of Corporate Income, State Tax Notes, Sept. 5, 2011, p. 627

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The Market State Approach to the Attribution of Receipts From Services, State Tax Notes, Jan. 31, 2011, p. 331 (with J. Swain)

VAT and the Tax-Exempt Sector: Unique U.S. Issues, Tax Notes, December 20, 2010, p. 1373 (with H. Duncan)

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Interjurisdictional Issues in the Design of a VAT, in Symposium: Structuring a Federal VAT: Design and Coordination Issues, 63 Tax. L. Rev. 359 (2010) (with M. Keen)

The VAT in the European Union, Tax Notes, April 26, 2010, p. 461 (with T. Gillis)

A Primer on State Tax Nexus: Law, Power, and Policy, Before the Subcomm. on the Constitution and the Subcomm. on Commercial and Administrative Law of the House Comm. on the Judiciary, 111<sup>th</sup> Cong., 2d Sess. (Feb. 4,, 2010), reprinted in State Tax Notes, Feb. 22, 2010, p. 555

Jurisdiction to Impose and Enforce Income and Consumption Taxes: Towards a Uniform Conception of Tax Nexus, in M. Lang, et al., eds., *Value Added Tax and Direct Taxation: Similarities and Differences*, p. 545 (IBFD 2009)

Classifying State and Local Taxes: Current Controversies, State Tax Notes, Oct. 5, 2009, p. 35 (with J. Swain)

Discriminatory State Taxation of Private Activity Bonds After *Davis*, Tax Notes, April 27, 2009, p. 447 (with E. Harper) (also published in State Tax Notes, April 27, 2009, p. 295)

Reflections on Receiving the Dan Holland Award, State Tax Notes, Jan. 12, 2009, p. 113

Constitutional Restraints on Corporate Tax Integration, 62 Tax. L. Rev. 1 (2008) (with G. Kofler and R. Mason)

*Town Fair Tire* and the Silliness of the Physical Presence Rule for Use Tax Collection Nexus, State Tax Notes, Nov. 17, 2008, p. 447 (with J. Swain)

*MeadWestvaco* and the Scope of the Unitary Business Principle, 108 J. Tax'n 261 (2008)

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Lessons of the US Subnational Experience for EU CCCTB Initiative, in W. Schoen, et al., *A Common Consolidated Tax Base for Europe*, p. 150 (Springer 2008)

Recent Developments in U.S. Subnational State Taxation with International Implications, 61 *Bull. Int. Tax'n* 77 (2008)

Is “Internal Consistency” Dead?: Reflections on an Evolving Commerce Clause Restraint on State Taxation,” 61 *Tax L. Rev.* 1 (2007)

Federal constitutional Restraints on Property Tax Assessment Limitations: An Analysis of Florida’s “Portability” Proposals, *State Tax Notes*, June 11, 2007, p. 789

The U.S. Supreme Court’s State Tax Jurisprudence: A Template for Comparison, in R. Avi-Yonah, et al., eds., *Comparative Fiscal Federalism: Comparing the European Court of Justice and the U.S. Supreme Court’s Tax Jurisprudence*, p. 67 (Kluwer 2007)

The Streamlined Sales Tax Project and the Local Sourcing Condundrum, 104 *J. Tax'n* 230 (2006) (with J. Swain)

Federal Constitutional Restraints on Tax Competition Among the American States, in *Liber Amicorum* for Jacques Malherbe, p. 563 (Bruylant 2006)

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

Green Light, Red Light or Blue Light: New Mexico Supreme Court Sends Mixed Signals with *Kmart* Decision, *State Tax Notes*, Jan. 16, 2006, p. 141

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

PUBLICATIONS (cont'd)

Articles and Book Chapters (cont'd)

Capital Gains and Losses, Allocable and Apportionable Income, and *General Electric Co. v. Iowa*, State Tax Notes, Sept. 19, 2005, p. 865 (with P. Willson)

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 J. Swain)

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

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, 109<sup>th</sup> Cong., 1st Sess. (May 24, 2005), reprinted in State Tax Notes, May 30, 2005, p. 715.

The Political Economy of the Streamlined Sales and Use Tax Agreement, 58 Nat'l Tax J. 605 (2005) (with J. Swain)

Sales Tax Reform in the United States: The Streamlined Sales Tax Project, 59 Bull. for International Fiscal Documentation 170 (2005)

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 C. 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 C. McLure)

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

PUBLICATIONS (cont'd)

Articles and Book Chapters (cont'd)

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

State Taxation of Accumulated Trust Income: Restraints Imposed by Due Process, Commerce Clauses, 10 Multistate Tax Report 815 (2003)

State Tax Treatment of Foreign Corporate Partners and LLC Members After Check the Box, 8 St. & Loc. Tax Law. 1 (2003) (with M. McLoughlin)

Reconsidering the Constitutionality of the "Convenience of the Employer" Doctrine, State Tax Notes, May 12, 2003, p. 553; Tax Notes, May 26, 2003, p. 1247

Federal Statutory Restraints on State Tax Nexus Generate Continuing Controversy, 97 J. Tax'n 290 (2002)

Does Sales-Only Apportionment of Corporate Income Violate International Trade Rules?, Tax Notes, Sept. 9, 2002 (simultaneously published in Tax Notes International, Sept. 9, 2002, p. 1315 and in State Tax Notes, Sept. 9, 2002, p. 779) (with C. McLure)

Three-Party Multistate Sales Transactions: Drop Shipments and Similar Arrangements, State Tax Notes, May 13, 2002, p.621

The Business-Nonbusiness Income Distinction and the Case for its Abolition, State Tax Notes, Sept. 3, 2001, p. 725

Role of States/Provinces in Taxation in the Canada/U.S. Context, in Symposium on the Impact of Federalism and Border Issues in Canada/U.S. Relations, 27 Can.-U.S. L.J. 75 (2001)

State Aid Control in the American Federal System, in C. Ehlermann and M. Everson, eds., European Competition Law Annual 1999: Selected Issues in the Field of State Aids, p. 577 (Hart 2001)

PUBLICATIONS (cont'd)

Articles and Book Chapters (cont'd)

Sales Taxation of Electronic Commerce: What John Due Knew All Along, State Tax Notes, Jan. 1, 2001, p. 41 (with C. McLure)

Federal Constitutional Limitations on Congressional Power to Legislate Regarding State Taxation of Electronic Commerce, 53 Nat'l Tax J. 1307 (2000)

Deconstructing the Debate Over State Taxation of Electronic Commerce, 13 Harv. J.L. & Tech. 549 (2000)

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State Taxation of Electronic Commerce: Perspectives on Proposals for Change and Their Constitutionality, 2000 B.Y.U.L. Rev. 9 (with K. Houghton)

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Internet Tax Freedom Act Limits States' Power to Tax Internet Access and Electronic Commerce, 90 J. Tax'n 5 (1999)

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Is "Internal Consistency" Foolish?: Reflections on an Emerging Commerce  
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