

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

Chairman, Editorial Advisory Board, Tax Notes State

Editor, State & Local Department, Journal of Taxation

Editorial Advisor, Tax Management Multistate Tax Portfolio Series

BAR MEMBERSHIPS

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

PUBLICATIONS

Books and Monographs

State Taxation (Thomson Reuters, 3rd ed. (2025 rev.) (with J. Hellerstein and A. Appleby)

State and Local Taxation, Cases and Materials (West Publishing Co., 12th ed. 2025) (with K. Stark and Joan Youngman)

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)

PUBLICATIONS (cont'd)

Books and Monographs (cont'd)

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.)

Articles and Book Chapters

A US State Sales Tax Perspective on Taxable Persons and Related Issues, in G. Kofler, et al. eds., CJEU – Recent Developments in Value Added Tax 2023, p. 155 (Linde 2024)

Constitutional Restraints on Intrastate Distribution of Taxing Authority, Tax Notes State, Feb. 26, 2024, p. 619

The Role of Platforms in the Collection of Consumption Taxes in the Digital Economy: Lessons from the US State Experience, in Y. Xu, ed., VAT in the Digital Era: Unilateral and Multilateral Options for Reform, p. 214 (Oxford University Press 2023)

State Taxation of Cryptoassets: Key Concepts and Emerging Guidance Tax Notes State, Nov. 27, 2023, p. 627 (with A. Appleby)

Joint and Several Liability for Collection of Tax On Supplies Over Platforms, in G. Kofler, et al. eds., CJEU – Recent Developments in Value Added Tax 2021, p. 155 (Linde 2023)

The Internet Tax Freedom Act at 25, Tax Notes State, Jan. 2, 2023, p. 7 (with A. Appleby)

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 State, Feb. 14, 2022, p. 743

Does the Supreme Court’s Decision in *Wayfair* Apply Retroactively?, Tax Notes State, Nov. 15, 2021, p. 715 (with A. Appleby)

Platforms: The Postscript, Tax Notes State, June 28, 2021 (with A. Appleby)

State Tax Credit Issues Raised by SALT Cap Workaround Legislation, Tax Notes State, Jan. 18, 2021, p. 211 (with A. Appleby)

PUBLICATIONS (cont’d)

Articles and Book Chapters (cont’d)

The rapidly evolving universe of US state taxation of cross-border online 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)

Taxes Falling Disproportionately on Nonresidents: Reflections on *Saban*, Tax Notes State, July 1, 2019, p. 15.

The Transformation of the State Corporate Income Tax into a Market-Based Levy, 130 J. Tax'n 4 (2019)

How *Not* to read *International Harvester*: A Response, State Tax Notes, May 20, 2019, p. 665

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)

PUBLICATIONS (cont'd)

Articles and Book Chapters (cont'd)

Platforms: The Sequel, State Tax Notes, Jan. 7, 2019, p. 7 (with J. Swain and J. Maddison)

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)

Platforms, State Tax Notes, December 18, 2017, p. 1165 (with J. Swain and J. Maddison)

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

Dispute Resolution and Dispute Prevention under the EU VAT: A Global Perspective, in M. Lang, et al., eds., CJEU – Recent Developments in Value Added Tax 2016, p. 65 (Linde 2017)

Are State and Local Taxes Constitutionally Distinguishable?, State Tax Notes, March 27, 2017, p. 1091

Consumption Taxation of Remote Supplies in the Global Digital Economy, in C. Jimenez, et al., eds., Nueva fiscalidad (New Taxation), Estudios en homenaje a Jacques Malherbe (Studies in Honor of Jacques Malherbe) (ICDT 2017)

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

The OECD’s International VAT/GST Guidelines, State Tax Notes, Jan. 2, 2017, p. 119

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)

PUBLICATIONS (cont’d)

Articles and Book Chapters (cont’d)

25 Years with *State Tax Notes*: A Bibliographic Perspective, State Tax Notes, Sept. 5, 2016, p. 755

An Introduction to the OECD’s *International VAT/GST Guidelines*, 125 J. Tax’n 256 (2016)

Taxing Remote Sales in the Digital Age: A Global Perspective, 65 Am. U. L. Rev. 1195 (2016)

Florida's (Not So) Bizarre Tax on Florists' Sales: A Reply to Brunori, State Tax Notes, July 18, 2016, p. 189 (with J. Swain)

Specialized Courts in Multijurisdictional Systems: An American Perspective, in M. Lang, et al., eds., CJEU – Recent Developments in Value Added Tax 2015, p. 101 (Linde 2016)

Substance and Form in Jurisdictional Analysis: *Corrigan v. Testa*, State Tax Notes, June 13, 2016, p. 849

A Hitchhiker's Guide to the OECD's International VAT/GST Guidelines, 18 Fla. Tax Rev. 589 (2016)

Deciphering the Supreme Court's Opinion in *Wynne*, 123 J. Tax'n 4 (2015)

Exploring the Potential Linkages Between Income Taxes and VAT in a Digital Global Economy, in M. Lang and I. Lejeune eds., VAT/GST in a Digital Global Economy, p. 83 (Kluwer Law International 2015)

Consumption Taxation of Cloud Computing: Lessons from the US Subnational Retail Sales Tax Experience, ch. 10, in M. Lamensch, E. Traversa, and S. van Thiel eds., Value Added Tax and the Digital Economy (Kluwer Law International 2015)

Facial State Tax Discrimination Allegedly Causing No Harm, State Tax Notes, March 23, 2015, p. 749 (with J. Swain)

U.S. State Conformity to Federal Income Taxation of Foreign Corporations, Tax Notes International, Nov. 3, 2014, p. 435 (with J. Friedman and J. Libin) (also published in State Tax Notes, Nov. 3, 2014, p. 261)

PUBLICATIONS (cont'd)

Articles and Book Chapters (cont'd)

Jurisdiction to Tax in the Digital Economy: Permanent and Other Establishments, 68 Bulletin for International Taxation 346 (2014)

Designing the Limits of Formulary Attribution Regimes, State Tax Notes, April 7, 2014, p. 45

Comparing the Treatment of Charities Under Value Added Taxes and Retail Sales Taxes, in R. de La Feria, ed., VAT Exemptions: Consequences and Design Alternatives, p. 175 (Kluwer Law International 2013)

State Jurisdiction to Tax “Nowhere” Activity, 33 Va. Tax Rev. 209 (2013) (with J. Swain)

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)

Reflections of a Third-Country Observer on the Proposed CCCTB CFC Rules, in M. Lang, et al., eds., CCCTB and Third Countries, p. 339 (Kluwer Law International 2013)

A Unitary Business Principle is the “Linchpin of Apportionability,” *Not* Nexus, State Tax Notes, March 18, 2013, p. 865

State Taxation of Cloud Computing: A Framework for Analysis, 117 J. Tax’n 11 (2012) (with J. Sedon)

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)

Federal-State Coordination: What Congress Should or Should Not Do, State Tax Notes, May 14, 2012, p. 453 (reprinting Testimony before the Committee on Finance of the U.S. Senate, Hearing on Tax Reform: What It Means for State and Local Tax and Fiscal Policy, April 25, 2012)

PUBLICATIONS (cont’d)

Articles and Book Chapters (cont’d)

Tax Aspects of Fiscal Federalism in the United States (to be published in C. Sacchetto and G. Bizioli, eds., Tax Aspects of Fiscal Federalism, p. 25 (IBFD 2011))

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

Challenging Legal Issues Confronting VAT Regimes (with J. Sedon), *Tax Notes*, April 25, 2011, p. 409

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)

Consumption Taxation of Cross-border Trade in Services in an Age of Globalization, in A. Cockfield, ed., *Globalization and Its Tax Discontents*, p. 305 (U. Toronto Press 2010)

VAT Exemptions: Principles and Practice, *Tax Notes*, August 30, 2010, p. 89 (with H. Duncan)

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)

PUBLICATIONS (cont'd)

Articles and Book Chapters (cont'd)

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, 111th 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)

Further Thoughts on the "Subject to Tax" Exception In State Corporate Income Tax Expense Statutes, State Tax Notes, May 19, 2008, p. 597 (with J. Swain)

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)

PUBLICATIONS (cont'd)

Articles and Book Chapters (cont'd)

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)

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

PUBLICATIONS (cont'd)

Articles and Book Chapters (cont'd)

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.

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).

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)

PUBLICATIONS (cont'd)

Articles and Book Chapters (cont'd)

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)

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)

The Treatment of Warranties and Associated Repair Work Under State Sales and
Use Taxes, State Tax Notes, June 19, 2000, p. 2095.

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

PUBLICATIONS (cont'd)

Articles and Book Chapters (cont'd)

Constitutional Restraints on State Interest Expense Allocation After *Hunt-*
Wesson, 92 J. Tax'n 241 (2000)

The Law of Sales Taxes in a Cyberspace Economy, State Tax Notes, July 12,
1999, p. 111

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

State and Local Taxation of Electronic Commerce: Reflections on the Emerging
Issues, 52 Miami L. Rev. 691 (1998)

Electronic Commerce and the Future of State Taxation, in *The Future of State*
Taxation, p. 207 (D. Brunori ed. 1998)

Taxation of Telecommunications, in *Telecommunications Law, Regulation, and*
Policy 329 (W. Read & W. Saparov eds. 1998)

United States Supreme Court: Review and Preview, State Tax Notes, Jan. 12, 1998, p. 119

Testimony on H.R. 1054, the “Internet Tax Freedom Act,” Before the Subcomm. on Commercial and Administrative Law of the House Comm. on the Judiciary, 105th Cong., 1st Sess. (1997)

State Taxation of Electronic Commerce, 52 Tax L. Rev. 52 (1997)

Commerce Clause Restraints on State Tax Incentives, 82 Minn. L. Rev. 413 (1997)

Transaction Taxes and Electronic Commerce: Designing State Taxes that Work in an Interstate Environment, 50 Nat’l Tax J. 593 (1997)

Suspect Linkage: The Interplay Between Taxing and Spending Measures in the Application of Constitutional Antidiscrimination Rules, 95 Mich. L. Rev. 2167 (1997) (with D. Coenen)

State Taxation of Electronic Commerce: Preliminary Thoughts on Model Uniform Legislation, State Tax Notes, April 28, 1997, p. 1315

PUBLICATIONS (cont’d)

Articles and Book Chapters (cont’d)

State Taxation of Telecommunications and Electronic Commerce: Overview and Appraisal, State Tax Notes, Feb. 17, 1997, p. 519

Commerce Clause Restraints on State Business Development Incentives, 81 Cornell L. Rev. 789 (1996) (with D. Coenen)

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

Commerce Clause Restraints on State Taxation After *Jefferson Lines*, 51 Tax L. Rev. 47 (1995) (with M. McIntyre and R. Pomp)

On the Proposed Single-Factor Formula in Michigan, State Tax Notes, October 2, 1995, p. 999

Implications of the Uruguay Round Multilateral Trade Agreements for American Subnational Taxation of International Commerce, 49 Bull. Int'l Fiscal Documentation 3 (1995)

State and Local Taxation of the Information Highway, Procs. of the 87th Ann. Conf. of the Nat'l Tax Ass'n 221 (1995) (with T. Steele)

West Lynn Creamery, Inc. v. Healy and the Constitutionality of State Tax Incentives: A Preliminary Analysis, State Tax Notes, October 24, 1994, p. 1182

Federal Constitutional Limitations on State Taxation, Tax Management Multistate Tax Portfolio, 1400 T.M. (1994)

State and Local Taxation of Intangibles Generates Increasing Controversy, 80 J. Tax'n 296 (1994)

State Taxation of Corporate Income from Intangibles: *Allied-Signal* and Beyond, 48 Tax L. Rev. 739 (1993)

Sales Taxation of Services: An Overview of the Critical Issues, in W. Fox, ed., Sales Taxation: Critical Issues in Policy and Administration 41 (1992)

PUBLICATIONS (cont'd)

Articles and Book Chapters (cont'd)

Critical Issues in State Taxation of Telecommunications, in T. Pogue, ed., 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 120 (1992)

State Taxation of Nonresident Pension Income, Tax Notes, July 13, 1992, p. 221 (with J. Smith)

Constitutional Limitations on State Taxation of Interstate Branching, in American Bankers Association, Facts and Issues Concerning State Taxation of Commercial Banks (1991)

The Constitutional Dimension of the "Business/Nonbusiness" Income Distinction, State Tax Notes, Dec. 2, 1991, p. 477

State Taxation and The Supreme Court, 1990-91 Term, State Tax Notes, Sept. 9, 1991, p. 41

Supreme Court Settles Some State Tax Issues While Creating Other Problems, 75 J. Tax'n 180 (1991)

Testimony on State Tax Implications of Interstate Branching Before the Subcomm. on Economic Stabilization of the House Comm. on Banking, 102nd Cong., 1st Sess. 37 (1991)

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)

The *Finnigan* Case: A Reply to Vogelenzang's "Second Stage Apportionment of Unitary Income," Tax Notes, May 20, 1991, p. 891 (with J. Hellerstein)

State Taxation and the Supreme Court, 1989 Sup. Ct. Rev. 223 (1990)

Preliminary Reflections on *McKesson* and *American Trucking Associations*, Tax Notes, July 16, 1990, p. 325

Are Days of World-Wide Unitary Taxation by States Limited?, 72 J. Tax'n 172 (1990)

PUBLICATIONS (cont'd)

Articles and Book Chapters (cont'd)

State Taxation of Federally-Deferred Income: The Interstate Dimension, 44 Tax L. Rev. 34 (1989) (with J. Smith)

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) (updated annually)

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

Florida's Sales Tax on Services, 41 Nat'l Tax J. 1 (1988)

State Taxation of Interstate Business: Perspectives on 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

PUBLICATIONS (cont'd)

Articles and Book Chapters (cont'd)

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)

Discrimination in the State Tax Arena, 4 N.Y.U. Inst. on State and Local Taxation
1-1 (1986)

State Taxation and the Supreme Court, 1983-84 Term, 3 N.Y.U. Inst. on State and
Local Taxation 13-1 (1985)

Supreme Court in *Metropolitan Life* Strikes Down Discriminatory State Insurance
Tax, 63 J. Tax'n 108 (1985) (With R. 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, p. 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, p. 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)

PUBLICATIONS (cont'd)

Articles and Book Chapters (cont'd)

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

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, p. 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 M. Kaufman)

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

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 M. 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)

PUBLICATIONS (cont'd)

Articles and Book Chapters (cont'd)

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)

Some Reflections on the State Taxation of a Nonresident's Personal Income, 72 Mich. L. Rev. 1309 (1974)

Body-Snatching Reconsidered: The Exhumation of Some Early American Legal History, 39 Bklyn. L. Rev. 350 (1972)

Book Reviews

Review of M. Lamensch, *European Value Added Tax in the Digital Era*: A

WALTER HELLERSTEIN

Resumé

Page 20

Critical Analysis and Proposals for Reform,” in 27 Int’l VAT Monitor
No. 2 (2016)

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 (1986)