

MAC 8226: State & Local Taxation

The State and Local Taxation course introduces the basic principles of state and local taxation and provides an overview of the substantive aspects of state tax laws in the areas of corporate income taxes and sales and use taxes. Topics include the evolving impact of nexus, various approaches to apportionment and allocation of taxable income, the difference between separate accounting and combined/unitary taxation, and the types of transaction subject to sales tax. The course integrates data analytics and technology with exercises incorporating the use of Alteryx, Data Visualization tools, and Excel.

Credits: 1.5