

SUMMER TAX INSTITUTE

Multistate Sales and Use Track Selected Reading List

The short list of readings below is meant as an aid for students wanting to prepare a little in advance.

1. General Background on the Sales and Use Tax: John L. Mikesell, [*The American Retail Sales Tax: Considerations On Their Structure, Operations, And Potential As A Foundation For A Federal Sales Tax*](#), National Tax Journal, Vol 50 no. 1 (March 1997) pp. 149-65 (no subscription required)
 - a. Examples of challenge of applying the tax
 - i. [*Kaiser Steel Corporation v. State Board of Equalization*](#), 24 Cal3d 188 (1979) (Supreme Court of California)
 - ii. [*Nortel Networks Inc. v. State Board of Equalization*](#), 191 Cal. App. 4th 1259 (2011) (Court of Appeals of California, Second District)
2. Lead Cases on Constitutional Nexus
 - a. [*Quill Corp. v. Heitkamp*](#), 504 U.S. 298 (1992)
 - b. [*National Geographic v. California Equalization Board*](#), 430 U.S. 551 (1977)
 - c. [*Scripto v. Carson*](#), 362 U.S. 207 (1960)
 - d. [*Overstock.com, Inc. v. New York State Dep't of Taxation & Fin.*](#), 20 N.Y.3d 586 (2013) (New York Court of Appeals)
 - e. [*DMA v. Brohl*](#), 814 F.3d 1129 (2016) (U.S. Court of Appeals, 10th Circuit)
 - f. Current Possible Federal Law: [*Marketplace Fairness Act of 2015*](#)
3. Additional Key Case on constitutionality of sales tax
 - a. [*Oklahoma Tax Commission v. Jefferson Lines*](#), 514 U.S. 175 (1995)
4. State Efforts at Simplification
 - a. [*Streamlined Sales and Use Tax Agreement*](#)