
<table>
<thead>
<tr>
<th>Box 1: TYPE OF ACTION</th>
<th>ADD(NEW)</th>
<th>DEACTIVATE</th>
<th>MODIFY</th>
<th>OTHER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Box 2: LEVEL OF ACTION</td>
<td>Non-Credit</td>
<td>Undergraduate</td>
<td>Graduate</td>
<td>OTHER</td>
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<table>
<thead>
<tr>
<th>Box 3: ITEM OF ACTION</th>
<th>APPROVAL SEQUENCE</th>
<th>DOCUMENTS REQUIRED</th>
<th>INFO COPIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Box 4: APPROVAL SEQUENCE</td>
<td>APPROVAL SIGNATURES</td>
<td>DATE</td>
<td></td>
</tr>
<tr>
<td>A Department</td>
<td>Chair:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B Final faculty review body within each school</td>
<td>Chair:</td>
<td></td>
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<tr>
<td>C College Dean</td>
<td>Dean:</td>
<td></td>
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<tr>
<td>D Provost and Senior Vice President for Academic Affairs</td>
<td>Provost::</td>
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<tr>
<td>E Curriculum Review Committee (UFS subcommittee)</td>
<td>Chair:</td>
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<tr>
<td>F University Faculty Senate</td>
<td>Chair:</td>
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<tr>
<td>G University Council</td>
<td>Chair:</td>
<td></td>
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<tr>
<td>H President</td>
<td>President::</td>
<td></td>
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</tr>
<tr>
<td>I Board of Regents – approval</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>J Board of Regents – notification only</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>K MHEC – approval</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>L MHEC – notification only</td>
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<tr>
<td>M Middle States Association notification</td>
<td>Required only if the mission of the University is changed by the action</td>
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</table>
Box 5: DOCUMENTATION (check boxes of documents included)

<p>| | | | | |</p>
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</table>

1. Approval automatically lapses after two offerings unless permanently approved by Action 9
2. Codes: a) Director of Library Services (Langsdale or Law) b) College Dean c) Planning Office d) EMSA
3. Letter of intent is required by USM at least 30 days before a full proposal can be submitted. Letter of intent requires only the approval of the dean and the provost and is forwarded to USM by the Office of the Provost.
4. One-page letter to include: Program title & degree/certificate to be awarded; resources requirements; need and demand; similar programs; method of instruction; and oversight and student services *
5. One-page letter with description and rational *
6. One or two-page document that describes: centrality to mission; market demand; curriculum design; adequacy of faculty resources; and assurance program will be supported with existing resources. *
7. Learning objectives, assessment strategies; fit with UB strategic plan
8. Joint Degree Program or Primary Degree Programs require submission of MOU w/ program proposal
9. Temporary suspension of program to examine future direction; time not to exceed two years. No new students admitted during suspension, but currently enrolled students must be given opportunity to satisfy degree requirements.
10. Provide:
   a. evidence that the action is consistent with UB mission and can be implemented within the existing program resources of the institution.
   b. proposed date after which no new students will be admitted into the program;
   c. accommodation of currently enrolled students in the realization of their degree objectives;
   d. treatment of all tenured and non-tenured faculty and other staff in the affected program;
   e. reallocation of funds from the budget of the affected program; and
   f. existence at other state public institutions of programs to which to redirect students who might have enrolled in the program proposed for abolition.
11. University Council review (for a recommendation to the President or back to the Provost) shall be limited to curricular or academic policy issues that may potentially affect the University’s mission and strategic planning, or have a significant impact on the generation or allocation of its financial resources.

* Required by MHEC
**O-1: Briefly describe what is requested:** New course addition

**For new courses or changes in existing courses (needed by Registrar):**

<table>
<thead>
<tr>
<th>New Title: Current and Future State Tax Policy Issues: An Advanced Seminar</th>
<th>Title #:</th>
<th>Credits: 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course Abbreviation: Current and Future State Tax Policy Issues</td>
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</tbody>
</table>

**Old Title:**

<table>
<thead>
<tr>
<th>Title #:</th>
<th>Credits:</th>
</tr>
</thead>
</table>

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**O-2: Set forth the rationale for the proposal:**

State taxation is the linchpin of our federal form of government. In the absence of independent taxing authority, state sovereignty would be impossible. It is the states, and not the federal government, that are primarily responsible for public education from pre-school through the university and graduate school, police and fire protection, parks, libraries, roads and a plethora of other vital public services. However, in an increasingly globalized economy, the ability of subnational governments to retain a meaningful ability to raise the revenue necessary to meet these needs is increasingly threatened. Largely designed for an industrial economy, state tax systems are ill suited to function effectively in the Internet age. Capital being almost infinitely mobile, states are under constant pressure to create a business friendly environment that often translates into a low-tax regime that threatens to sacrifice public services in order to attract and retain business. At the same time, the federal government increasingly assigns the states primary responsibility to meet public health needs through Medicaid, upgrade educational standards under the No Child Left Behind Act, and to protect the public from terrorist attacks and natural disasters, all without providing adequate federal funding to fulfill these responsibilities.

The course will benefit the University by providing an environment in which advanced state and local tax students can explore cutting edge public policy issues and contribute to the intellectual work required to address these critical questions, the answers to which will influence the shape of American federalism in the 21st century.

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**O-3 Resources Needed:** This course is self-supported through tuition and fees.

<table>
<thead>
<tr>
<th>Personnel</th>
<th>Equipment</th>
<th>Expendables</th>
<th>Facility Costs</th>
<th>TOTAL COSTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Start-up First Year</td>
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<tr>
<td>Annual Thereafter</td>
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Indicate probable source of additional funds, if needed:

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**O-4 Impact including OTS and Library resources (Complete a or b)**

**a) Impact was reviewed. All impacted units were contacted and understandings worked out. No unit objects to the proposal as currently submitted. The units contacted were:**

Records Office (Richard Morrell)

[Signature]

Department Chair Signature Date

**b) Impact was reviewed. All objections were worked out except those documented in attachments. Units contacted were:**


Department Chair Signature Date
APPROVAL OF NEW LAW SCHOOL COURSE “SUMMARY PAGE”

Prepared by: Sheldon H. Laskin          Date: January 10, 2006

Course Title: Current and Future State Tax Policy Issues: An Advanced Seminar

Credit Hours: 2

Course Description (for inclusion in Law School and GTP Catalog):

This advanced state and local tax seminar consists of discussions of articles written by leading state tax theoreticians and practitioners regarding the present condition and likely future of state taxation in the 21st century. Each student will be expected to moderate at least one group discussion during the semester. The grade will be based on class participation and the completion of one publishable paper on a state tax policy topic of the student’s choice, subject to the instructor’s approval.

Course Prerequisites: State and Local Tax

Open Enrollment: yes __ No _X_ Limited Enrollment: Yes _X_ No __

Suggested Approximate Class Size: __6-8__

Type of course: Seminar: __X__
Workshop: _____
Advocacy: _____
Scholarly Upper Level Writing Req: _X__
Clinic: _____
Perspective Course: _____

Assessment Strategies
Type of evaluation of student: (check appropriate)
Examination ___
25+ page Law Review Format Paper _X__
Simulations ___
Draft Documents/Complex instruments ___
Short Assignments ___
Other (explain) __X__

Moderating class discussions of reading assignments.

Text(s): Include author, title, publisher, date of publication, and if the text is required:

Content Outline:

1. Introduction: An Overview of Current State Tax Policy Issues (possible guest lecture by Mr. Brunori).
2. History of State Sales Tax: Policy Implications
3. The Future of Sales and Use Taxation
4. The Future of the State Corporate Income Tax
5. State Business Tax Incentives – Engine of Economic Growth or Race to the Bottom?
6. The Future of Property Taxation
10. Financing Public Education in the 21st Century: Alternatives to the Property Tax
11. Progressivity of State Tax Systems: Myth or Reality?
12. The Future of State Personal Income Taxation
13. Electronic Commerce and the Future of State Taxation

Learning Goals:

This seminar is designed to give advanced students of state and local tax a broader perspective on the economic and political realities that influence and limit state tax policy and practice. Whether the student plans on a career in private practice or in government service, at the federal or the state level, the seminar should help the student understand the potentialities and limitations of state taxation within our federal system of government. Also, the seminar will give the student an introduction to the thinking of the leading national state tax theoreticians regarding the present condition and likely future of state taxation. Each student will be required to write a major research paper of publishable quality, to address a contemporary state tax policy issue.

A Full Rationale (include how the proposed course will benefit the students and the University):

State taxation is the linchpin of our federal form of government. In the absence of independent taxing authority, state sovereignty would be impossible. It is the states, and not the federal government, that are primarily responsible for public education from pre-school through the university and graduate school, police and fire protection, parks, libraries, roads and a plethora of other vital public services. However, in an increasingly globalized economy, the ability of subnational governments to retain a meaningful ability to raise the revenue necessary to meet these needs is increasingly threatened. Largely designed for an industrial economy, state tax systems are ill suited to function effectively in the Internet age. Capital being almost infinitely mobile, states are under constant pressure to create a business friendly environment that often translates into a low-tax regime that threatens to sacrifice public services in order to attract and retain business. At the same time, the federal government increasingly assigns the states primary responsibility to meet public health needs through Medicaid, upgrade educational standards under the No Child Left Behind Act, and to protect the public from terrorist attacks and natural disasters, all without providing adequate federal funding to fulfill these responsibilities.

The course will benefit the University by providing an environment in which advanced state and local tax students can explore cutting edge public policy issues and contribute to the intellectual work required to address these critical questions, the answers to which will influence the shape of American federalism in the 21st century.