The University of Minnesota Law School
Corporate Institute
Forum on Taxation and Regulation
invites you to attend a

Perspectives on Taxation Lecture Series

presentation featuring

Apportioning State Personal Income Taxes to Eliminate the Double Taxation of Dual Residents: Thoughts Provoked by the Proposed Minnesota Snowbird Tax

by

Prof. Edward Zelinsky
Benjamin N. Cardozo School of Law

Moderator: Myron Frans
Commissioner, Minnesota Department of Revenue

Tuesday, September 9, 2014
12:00 – 1:15 p.m.
at
The University of Minnesota Law School
229 - 19th Avenue South, Minneapolis, MN 55455

A buffet lunch will be served beginning at 12:00 p.m.

(1 hour CLE and CPE)
RSVP to Bria Goldman, (612) 626-5048 or goldm075@umn.edu

About our topic:

In the last two budget cycles, Governor Mark Dayton has proposed what has become known as the “snowbird tax,” suggesting that Minnesota alter its rules governing state income taxation to allow the state to collect more taxes on income realized by individuals who divide their time between Minnesota and another state. Although the Minnesota legislature has not enacted Governor Dayton’s proposal, Professor Zelinsky will use the proposal as a springboard for arguing that states should revisit the laws governing state personal income tax apportionment. In doing so, Professor Zelinsky will contend that states should tax income with respect to which they have source jurisdiction irrespective of residence and income over which they have only residence-based jurisdiction proportionally, based on the part of the year a dual resident spends in each state.

About our speaker:

Edward Zelinsky is the Morris and Annie Tachman Professor of Law at the Benjamin N. Cardozo School of Law, Yeshiva University, in New York City. Professor Zelinsky has written extensively on federal, state, and local tax issues. He is the author of The Origins of the Ownship Society (Oxford, 2007), and his articles have appeared in numerous publications including the Harvard Law Review, Yale Law Journal, Columbia Law Review, Virginia Tax Review, Tax Notes, and State Tax Notes. He lectures frequently before professional groups has testified before Congress on tax issues. A resident of New Haven, Connecticut, Professor Zelinsky also served seven terms on New Haven’s Board of Aldermen and more than three years on New Haven’s Board of Finance.