

Comparative Taxation I

(Two Semester Credits)

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Using a code created by the International Tax Program at Harvard to help developing and transitional countries, we will study the basic principles countries use to finance government. The topics that may be discussed include the tax base, source and character, assignment of income, and other matters. The class is designed to help students understand the underlying policies and different systems which governments use to finance their activities. **No prior tax or other code classes are required.** This course will help with any code class taken in the future.

Successful completion of both Comparative Tax I and Comparative Tax II satisfies the Federal Income Tax requirement of South Texas College of Law. Students who wish to take advanced tax courses at the College are still required to complete the regular Federal Income Tax course.