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Article

SALES TAX AND USE TAX: HISTORICAL DEVELOPMENTS AND DIFFERING FEATURES

Herman C. McCloud 823

This article examines the historical development of state sales and use taxes and the erosion of interstate commerce immunities initially enjoyed by out-of-state sellers. While use taxes were enacted to "compliment" sales taxes so as to encompass purchases from outside the state, the author highlights several features where use tax application differs from sales tax yet cannot be imposed on any greater tax base than the sales tax. Since sales and use taxes face an ever-evolving scenario of business transaction, the examination includes recent developments in the area.

Comments

HISTORIC PRESERVATION CASES IN PENNSYLVANIA: A SURVEY AND ANALYSIS

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Historic preservation activity in Pennsylvania is impressive and expanding. This comment examines nine reported Pennsylvania historic preservation cases arising under state and federal laws. Historic district ordinances and the effects of listing in the National Register of Historic Places are discussed, among other topics, in relation to themes such as the demolition of irreplaceable historic resources and the linkage between preservation of historically and architecturally significant buildings with community revitalization. The status of historic preservation law in Pennsylvania is evaluated through an examination of these nine cases and the themes they illustrate.

WRONGFUL DEATH DAMAGES IN PENNSYLVANIA: A SUGGESTION FOR EXPANDED RECOVERY

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Wrongful death damages in Pennsylvania are limited to pecuniary losses only. The author examines the history of this rule and the reasons why it is outdated. The author suggests that Pennsylvania law should be changed to conform with that of the majority of states to include compensation for emotional losses such as loss of companionship and society.

**INCEST: THE NEED TO DEVELOP A RESPONSE TO
INTRA-FAMILY SEXUAL ABUSE**

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Incest is a complex phenomenon. The author briefly acquaints the reader with research regarding the incestuous family by attempting to describe the dynamics of the relationship and by indentifying some common characteristics of the participants. The author notes the difficulties inherent in this task and encourages further research in this sensitive area. The author then overviews and summarizes the variety of statutes in the United States which are utilized when responding to the incestuous family, as well as noting current reforms in this legislation. The author concluded with a report of innovations in the response to incestuous families and suggests additional reforms.

**CHARACTERIZATION OF THE LEGISLATIVE VETO:
COURTS SHOULD FOCUS ON THE POWER ITSELF**

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The Supreme Court, in *Chadha v. Immigration & Naturalization Service*, characterized a legislative veto provision before determining its constitutionality. The author examines the test applied by the Court, noting that only two federal courts have confronted this problem. The author concludes that the Court's consideration of the effects of a veto's exercise yields an inaccurate characterization.

**STATE INCOME TAXATION OF MULTIJURISDICTIONAL
CORPORATIONS: AN HISTORICAL PERSPECTIVE**

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The author discusses the evolution of state income taxation for a multijurisdictional unitary business beginning with the early property tax cases, and reviews how this concept has been refined over the years. Next, the formulary apportionment of unitary business income is analyzed with particular emphasis placed on the sometimes distortive results. Finally, the United States Supreme Court's recent decision in *Container Corporation of America* is evaluated, with a view towards the future implications for state income tax practitioners.

Recent Decisions

**LABOR LAW—UNION'S DUTY OF FAIR REPRESENTATION—
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