

Inaugural Lecture

**Prof. Walter Hellerstein
Visiting Professor at WU**

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**Addressing the Direct and Indirect Tax Challenges of the
Digital Economy: Reflections of a US State Tax Lawyer on
Recent International and Subnational Developments**



Institute for Austrian and
International Tax Law Vienna

Inaugural Lecture

Prof. Walter Hellerstein

The Institute for Austrian and International Tax Law, WU (University of Economics and Business) is pleased to invite you to the Inaugural Lecture of Prof. Dr. Walter Hellerstein, Visiting Professor at WU:

Addressing the Direct and Indirect Tax Challenges of the Digital Economy: Reflections of a US State Tax Lawyer on Recent International and Subnational Developments

November 21, 2019, 17:00

Campus WU, Building TC, Red Bull Lecture Hall (TC.0.02)
Welthandelsplatz 1, 1020 Vienna

Prof. Dr. Walter Hellerstein is the Distinguished Research Professor and Francis Shackelford Professor of Taxation Emeritus at the University of Georgia School of Law. Widely regarded as the leading academic authority in the US on state taxation, Hellerstein is co-author of the leading treatise on state taxation, *State Taxation* 3rd ed. (Thomson Reuters 2019 rev.), the leading casebook on state and local taxation, *State and Local Taxation*, 11th ed. (West Academic 2019), and *Taxing Global Digital Commerce* 2nd ed. (Kluwer Law International 2019). Hellerstein's work is regularly cited by the US Supreme Court and by state courts throughout the nation. In addition, Hellerstein serves as an academic advisor to the OECD's Working Party No. 9 on Consumption Taxes and its Technical Advisory Group. In 2008, Hellerstein was awarded the National Tax Association's Daniel M. Holland Medal for outstanding lifetime contributions to the study and practice of public finance.

Hellerstein has also practiced extensively in the state tax field and has been involved in numerous state tax cases before the US Supreme Court, having successfully argued on behalf of taxpayers in both *Hunt-Wesson, Inc. v. Franchise Tax Bd.*, 528 U.S. 458 (2000) and *Allied-Signal, Inc. v. Director, Div. of Taxation*, 504 U.S. 768 (1992). Hellerstein earned his undergraduate degree from Harvard College and his law degree from the University of Chicago Law School, where he was editor-in-chief of *The University of Chicago Law Review*.

Program

OPENING STATEMENT **Prof. Dr. DDr. h.c. Michael Lang**
Vice Rector WU, Head of the Institute for
Austrian and International Tax Law, WU

INTRODUCTION OF OUR NEW VISITING PROFESSOR
WALTER HELLERSTEIN **Prof. Dr. Jeffrey Owens (CMG)**

Addressing the Direct and Indirect Tax Challenges of the Digital Economy: Reflections of a US State Tax Lawyer on Recent International and Subnational Developments

SPEAKER Prof. Walter Hellerstein
Visiting Professor at the Institute for Austrian
and International Tax Law, WU

PANEL DEBATE Prof. Dr. DDr. h.c. Michael Lang
(Discussion Leader)
Prof. Dr. Walter Hellerstein
Dr. Raffaele Petruzzi, Senior Scientist
Prof. Dr. Alexander Rust
Prof. Dr. Josef Schuch
Prof. Dr. Claus Staringer

SUPPLEMENTARY
COMMENTS Prof. Dr. Heinz Jirousek
Prof. Dr. Helmut Loukota

COCKTAIL RECEPTION After the lecture the Institute for Austrian and
International Tax Law is pleased to invite you to
a cocktail reception at the Institute
(Building D3, 2nd floor)

Participation is free of charge. For registration, please use the online form (www.wu.ac.at/taxlaw/events/lecture-hellerstein/lh-onlinereg/)
If you have any questions, please contact Ms. Katharina Klotz (Katharina.klotz@wu.ac.at).

We would like to inform you that this event will be photographed. Should you not wish to be photographed, we kindly ask you to avoid the camera and/or inform Ms. Katharina Klotz (Katharina.klotz@wu.ac.at). Photos will be used to inform the public about the activities of the Institute.



WU (Vienna University of Economics and Business)
Welthandelsplatz 1, 1020 Vienna, Austria
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Arriving by public transport:

Subway: U2 stations "Messe-Prater" or "Krieau"
Bus: 82A, "Südportalstraße"