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INTRODUCTION: ROLES OF STATES/PROVINCES IN TAXATION IN THE CANADA/U.S. CONTEXT

*Terrance Sweeney**

Ladies and gentlemen, our next topic is The Roles Of States and Provinces in Taxation Issues Between Canada and the United States.

We have two very distinguished speakers that we have with us today, Mr. Hellerstein and Mr. Brown.

Mr. Hellerstein is currently the Francis Shackelford Professor of Taxation at the University of Georgia and Counsel to KPMG. Mr. Hellerstein has had a long and distinguished career in academia and in the private sector. When Mr. Hellerstein was appointed to the position of Dean of the University of Georgia Law School in 1999, it was said of him that, "He is held in high regard by tax law practitioners and tax law professors around the nation. He is known as the last word on state tax issues, the nation's guru of state taxation." I am easily convinced of the truth of that statement having scanned the vast amount of published material that Dr. Hellerstein has written.

Mr. Brown is well known to those of us who practice tax in Canada. Mr. Brown reigned as the doyen of the tax profession in Canada during his time as a senior tax partner at and later as chairman of Price, Waterhouse Coopers. Mr. Brown has written many articles over the last thirty years. The paper I enjoyed most was the one he delivered at the joint meeting of the Canadian Bar Association in the Barbados Bar. Mr. Brown discussed the advantages of the Canada/Barbados tax agreement and explained why it should stay just as it was. Mr. Brown has just finished his term as Gifford Clark visiting Professor of Economics to the Department of Finance in Canada.

I am sure these two gentlemen will give us some useful guideposts on state and provincial taxation. We are going to lead off with Mr. Hellerstein.

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