

Important: Shipment Insert

Federal Limitations on State and Local Taxation, 2d

By Charles A. Trost and Paul J. Hartman

Enclosed is the September 2025-2026 update for Federal Limitations on State and Local Taxation, 2d. For ease of handling, please note the materials in this shipment may ship in more than one box.

Shelving Instructions

- REMOVE and RECYCLE the 2024-2025 pocket part supplements from the back of each volume.
- PLACE the new 2025-2026 pocket part supplements in the back of the corresponding volume.

Highlights

New developments in this 2025-2026 update include a new § 7:4.80 discussing the application of state's exemption for certain religious organizations from paying state unemployment taxes, as addressed by the Supreme Court decision in *Catholic Charities Bureau, Inc., et al. v. Wisconsin Labor and Industry Review Commission, et al.* 606 U.S. 238 (2025).

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