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2-5-2014

## **UM Student Tackles Sales Tax Issue**

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### **Recommended Citation**

Cowherd, Misty, "UM Student Tackles Sales Tax Issue" (2014). *University of Mississippi News*. 6363. https://egrove.olemiss.edu/umnews/6363

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## **UM Student Tackles Sales Tax Issue**

Madison Coburn credits Honors College, Lott Institute with teaching her to think critically

FEBRUARY 5, 2014 BY MISTY COWHERD

# **Fatvli Er Cosnpr**St



Madison Coburn

OXFORD, Miss. – Ask any student what he or she finds interesting, and you'll be hard-pressed to find one who answers with the field of tax litigation. But with many Mississippi cities pushing for an increase in sales tax to improve crumbling infrastructure, young people like Ridgeland native Madison Coburn understand that knowledge of the field is critical to tackling such complex issues.

"Specifically, my honors thesis focuses on federal and state policies that would enable states to collect sales tax from online purchases," said Coburn, a senior majoring in public policy leadership at the University of Mississippi. "Having researched for my thesis for over a year now, I have learned that I find the area of taxation particularly interesting and believe I would be interested in tax litigation."

Coburn is researching the legislation, officially called the Marketplace Fairness Act, that would allow states to require Internet sellers to collect state sales taxes just like physical retail stores.

"The Marketplace Fairness Act is an incredibly important topic to

study, given the changing nature of interstate commerce," said Eric Weber, UM associate professor of public policy leadership. "Companies like Amazon have changed the way we do business, but they have also had the advantage of avoiding sales taxes, which local retailers and booksellers have reasonably found unfair.

"Madison is evaluating the policy options available to Mississippi for making the wisest decision for our state."

Coburn remembers deciding her freshman year that she was interested in law and would apply for law school before graduation. Her desire was affirmed last spring when she took a course offered through the **Sally McDonnell Barksdale Honors College** at the School of Law that introduces the subject of law.

Richard Gershon, dean of the UM **School of Law**, taught the Honors 305 (Introduction to Law) course last spring and remembers Coburn as someone who would be a great asset to the law profession because "she has the drive and people skills necessary to be a great lawyer."

Growing up an Ole Miss fan, Coburn was familiar with the university but considered other schools for her undergraduate studies. However, during her official visit to campus, she realized that it was the best fit for her because of the academic opportunities, such as the Introduction to Law course.

Richard Gershon, Dean of the UM School of Law, remembers Coburn as someone who would be a great asset to the law profession. "I am excited that she wants to be a member of the legal profession, because she has the drive and people skills necessary to be a great lawyer.

"Ole Miss offers countless opportunities for all students, regardless of major or area of interest," she said. "There are so many people on the Ole Miss campus who are constantly encouraging their students to succeed by providing avenues for their students' success."

A member of both the Honors College and the **Trent Lott Leadership Institute**, Coburn credits each for teaching her new ways to think and learn. She is also a member of organizations such as Leap Frog, Columns Society, Big Event, Ole Miss Ambassadors, Delta Delta Delta sorority and the Associated Student Body, which all taught her new ways to serve and lead.

"In a political climate that has been so extraordinarily polarized, Madison has chosen as a topic a congressional initiative that gained bipartisan support," Weber said. "Sadly, the issues for which there is common ground often get very little attention in the news. That makes Madison's interest refreshing."



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OXFORD, Miss. – Twenty-five inaugural recipients of the Mississippi Excellence in Coaching Fellowship – a program hosted by the University of Mississippi School of Education in partnership with the Mississippi Association of Coaches and the Mississippi High School Activities Association – are expected to increase their impact on student-athletes and their communities. The coaching fellowship

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#### Clarion-Ledger: New Essay Collection Tells the Story of Meredith's Enrollment

Essays celebrate 60th anniversary of James Meredith's enrollment at University of Mississippi By Lauren Rhoades Oct. 1 marks the 60th anniversary of James Meredith's 1962 enrollment at the University of Mississippi as the school's first African-American student. When asked about the grim unemployment rate of recent law school graduates, Cobum retorted, "I am not confident that the market will be good for attorneys when I graduate, but I am confident in my ability to adapt to any potential jobs that would fit both my degrees and interest."

The daughter of Philip and Angie Coburn of Ridgeland, Coburn is a graduate of Jackson Academy.

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