



Expression
Copyright

Copyright – Excluded Subject Matter

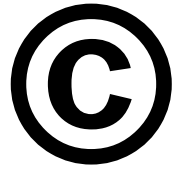
Eric E. Johnson

ericejohnson.com



Konomark
Most rights sharable

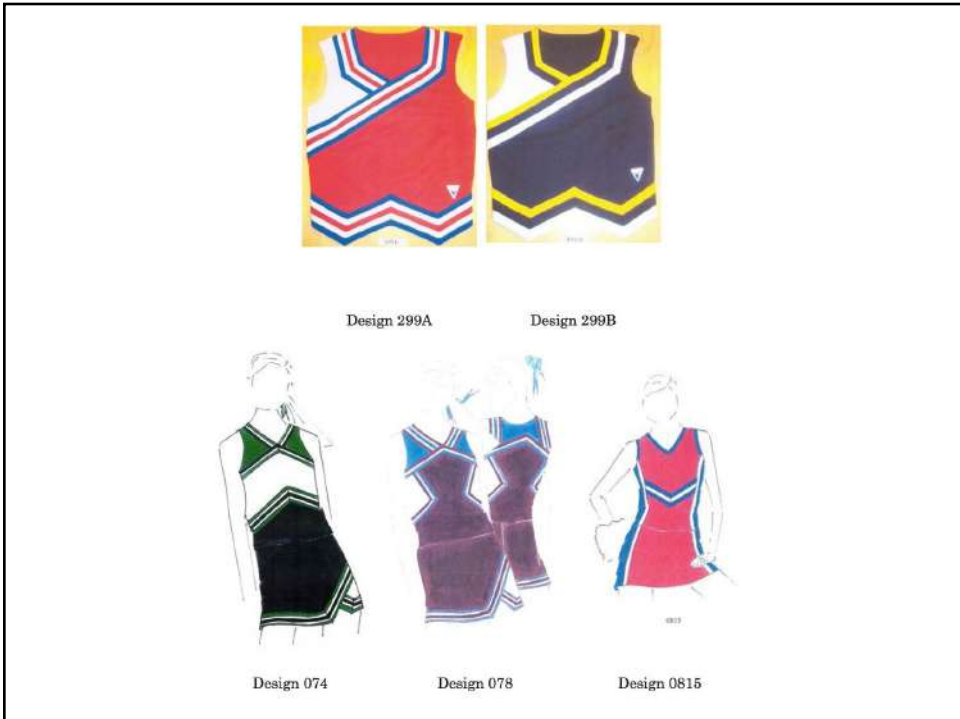
*Note: Most image slides
used as a basis for in-
class discussion and for
illustrating cases are
omitted from this
handout version.*

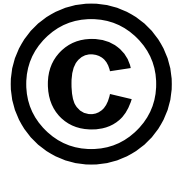


functional aspects of works

Lotus v. Borland (1st. Cir. 1995)

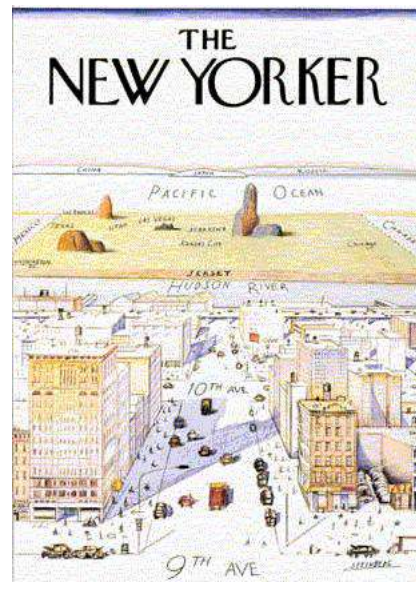
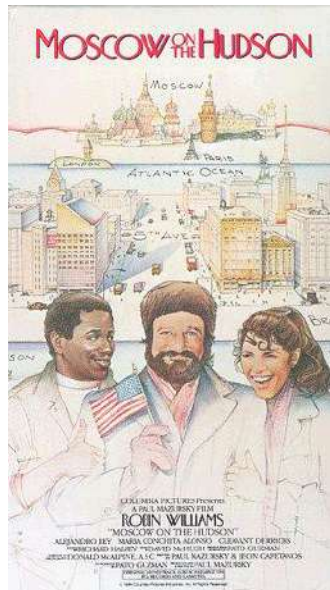


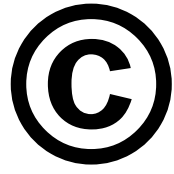




ideas vs. expression

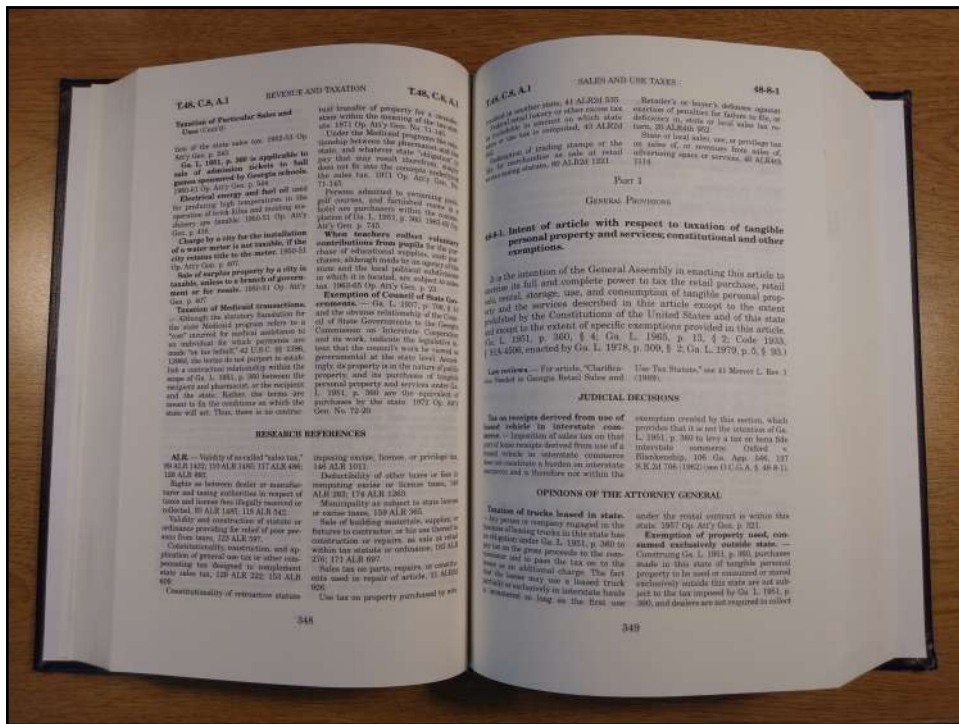
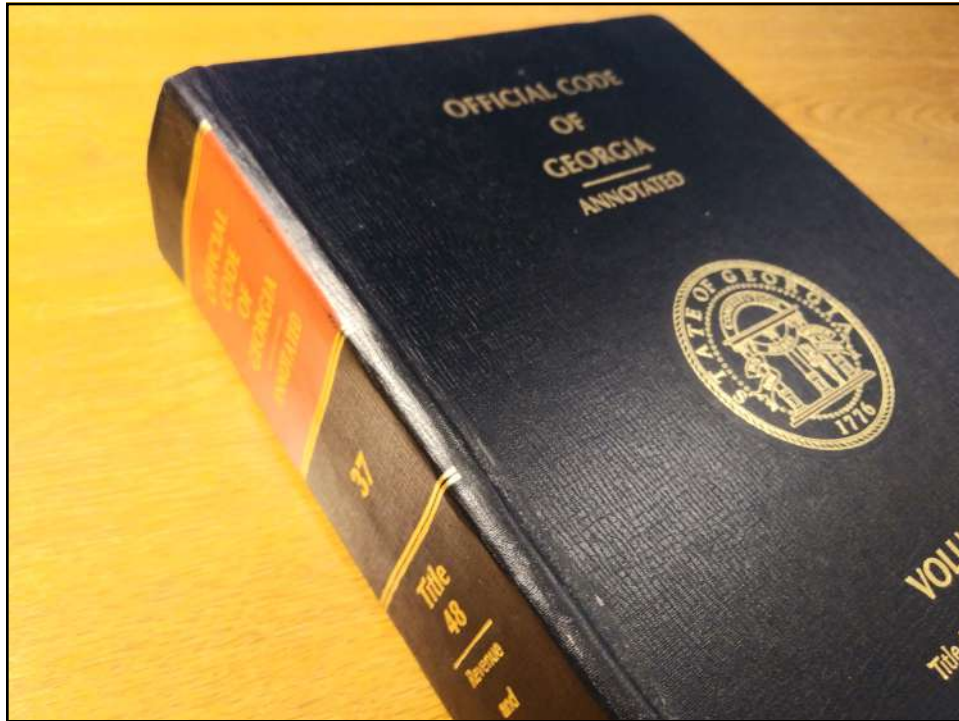
Steinberg v. Columbia Pictures (S.D.N.Y. 1987)





**government
works**





TAX, C.S.A.1

Taxation of Interstate Sales and Use Tax

Use of the state sales tax, 1982-83 Op. Atty. Gen. p. 245.
 Use of the state sales tax, 1981-82 Op. Atty. Gen. p. 245.
 Use of the state sales tax, 1980-81 Op. Atty. Gen. p. 245.

Electrical energy and fuel oil used for producing light, heat, and steam. 1980-81 Op. Atty. Gen. p. 245.

Charge by a city for the installation of a water meter is not taxable. 1980-81 Op. Atty. Gen. p. 245.

Rate of excise property by a city is not taxable unless it is a branch of government. 1980-81 Op. Atty. Gen. p. 245.

Taxation of Medical Institutions. Although the primary function for the state Medical program refers to a "tax" received by medical institutions in an individual for which payments are made "by the patient," 41 C.S.A. § 1208, 1209, the law is not subject to ad valorem or intangible property tax. The scope of Ga. L. 1981, p. 360 however, the statute and amendments, or the recipient and the state. Rather, the law is subject to the conditions as which the same will set. Thus, there is no condition.

RESEARCH REFERENCES

- ALR - Validity of so-called "sales tax." 70 ALR 102; 1948 1492; 117 ALR 491; 138 ALR 802.
- Rights as between dealer or manufacturer and taxing authorities in respect of items and losses less legally received or delivered. 80 ALR 1201; 118 ALR 442.
- Validity and construction of statute or ordinance providing for relief of poor persons from taxes. 725 ALR 397.
- Constitutionality, construction, and application of general use tax or other excise tax designed to supplement state sales tax. 120 ALR 332; 153 ALR 609.
- Constitutionality of retention status.

The tax on property purchased by an

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SALES AND USE TAXES

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