

FLORIDA TAX REVIEW

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Eric S. Smith

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For submissions made directly to the *Florida Tax Review*, the Board of Editors will endeavor to decide within three weeks whether to publish a manuscript. After the decision has been made to publish, the Review is committed to expediting publication.

All tax law and policy positions presented are solely those of the authors. The Editors and the University of Florida Levin College of Law do not approve of or adopt such positions merely through the act of publishing the manuscripts in the Review.

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