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Schools across the country have received grants to equip classrooms with iPads and other tablets, according to the state's education department. The funding was awarded by the National School Boards Association. The grants, which will cover the cost of a tablet for each teacher or principal in a school, are part of a broader National School Boards Association's effort to increase the availability of technology in schools. We've gone down this path before with iPads, laptops and cellphones, and I'm afraid that's not going to happen now, but this has a different feel to it. The bill would increase the maximum retail price of a Samsung tablet from \$500 to \$600, \$700 and \$800 for models manufactured in 2010, 2011 and 2012 respectively. Samsung will have to pull its products from the market to comply with the new sales tax, a move that could force the company into bankruptcy. Samsung's tax burden would also extend to sales made in other states, a move that could leave Samsung with only

one distribution center and one plant to service its domestic and international customers. Samsung, the world's largest smartphone maker, and its peers have faced increasing pressure in the past year to pay more sales tax in California, where the bulk of its sales take place. "This is not a smart way to run a business," said Gary Medel, an analyst at BMO Capital Markets. "They're a leader in the space and it's a shame that they have to go through this process." It is not known how much Samsung would need to make up for from the sales tax but it could run into billions of dollars. Samsung's failure to comply with a similar sales tax bill in the state of Washington last year forced the company into bankruptcy. Samsung won't comment on the California bill or whether it might face the same fate as the Washington company. "This is all speculation at this time," Samsung spokeswoman Nami Kurihara said. "We've already submitted our position regarding the bill. We have nothing more to say." [Read More: When Will Samsung Be Out of the Apple-iPad War?] Samsung's products make up a small part of the company's business but sales have been rising steadily. During the third quarter of 2011, sales of Samsung's mobile products reached \$3.4 billion. Apple's iPad, which was released in April 2010, has notched sales of \$1.7 billion through the fourth quarter of 2011.

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