COOKIES:

1. Cookies are small pieces of data that servers send to the user's browser,
2. Browsers send back with subsequent requests

SameSite:

1. Strict: The cookie will only be sent only to the site that set the cookie
2. Lax: This is more lenient than Strict. The cookie will be withheld on cross-site subrequests
3. None: The cookie will be sent in all contexts, both first-party and cross-site requests

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```php
// Set a cookie
setcookie("user", "JohnDoe", time() + (86400 * 30), "/"); // Set cookie for 30 days

echo "Cookie named 'user' is set.";

// Get the cookie
if (isset($_COOKIE['user'])) {
    echo "Cookie Value: " . $_COOKIE['user'];
} else {
    echo "Cookie 'user' is not set.";
}

// Clear the cookie
setcookie("user", "", time() - 3600, "/"); // Expire the cookie by setting a past time

echo "Cookie 'user' is cleared.";
```

Advantages:

1. Don't use server-side resources.
2. Cookies can be set to persist for long durations, enabling you to recognize return visitors even after weeks or months.

Limitations:
1.Each cookie has a size limit (typically around 4KB)
2.Number of cookies you can set for each domain (usually 50).

#php