



Litigation Committee Report

Clark Snelson, Chair

Mark Wainwright and Dee Wald, co-Vice Chairs

The Litigation Committee is composed of approximately 165 state assistant attorneys general, assistant solicitors, and state agency tax counsel. It is responsible for overseeing, coordinating, and sponsoring Commission activities to foster development of and cooperation between state tax attorneys on matters relevant to state tax jurisprudence and administration within the Commission's authority. The Committee also supports the Commission by providing advice on legal and tax matters when requested.

Regarding its activities during the past fiscal year, the Committee met in Kansas City, Missouri, during the 2016 annual meeting. At that time, Commission staff presented a rough draft charter to formalize the Committee's intent and activities. Marshall Stranburg, Deputy Executive Director, presented a related talk titled *Strategies for the Litigation Committee: What Role Do We Want the Committee to Have Now and in the Future?* The Committee also heard from Richard Prisinzano, U.S. Department of Treasury, regarding the difficulty of tracking money in partnerships and the ease with which transactions can be obscured using that structure.

The Litigation Committee met for the second time during the Commission's March 2017 program committee meetings in San Diego, California, and chiefly addressed internal matters. The group reviewed the litigation committee charter and adopted it unanimously. It also voted to create a networking group of attorneys focused on amicus briefs, and requested volunteers for that group. A number of people expressed interest in participating. In response to general request, Dee Wald subsequently agreed to be the co-vice chair of the Committee. In addition, the group heard a presentation from Shirley Sicilian and Sarah Mcgahan of KPMG regarding the potential effect federal tax reform could have on the states and state litigation.