



MULTISTATE TAX COMMISSION

## **Report of the Litigation Committee**

Clark Snelson (Utah), Co-Chair

Donnita Wald (North Dakota), Co-Chair

The Litigation Committee held two in-person meetings in the fiscal year ended June 30, 2019. The committee's July 24, 2018 meeting may have set a record for in-person attendance, with more than 80 attendees and 26 states represented. The meeting was also webcast to numerous on-line participants. The meeting was structured to allow both in-person and on-line participants to obtain CLE credits. The keynote address entitled "Why States Should Tax GILTI", was given by acclaimed Tax Analysts contributing editor Lee Sheppard. The address sparked considerable discussion on state conformity to the 2017 Tax Cuts and Jobs Act's international tax provisions in the tax press in the following weeks.

The Litigation Committee met again on April 24, 2019, in Denver, Colorado. This meeting was also well-attended with attorneys from 18 states attending in-person and many more state attorneys participating via webcast. Once again, the meeting was structured to allow participants to claim CLE credits. Deputy General Counsel Lila Disque gave a presentation on recent decisions of and pending cases before the U.S. Supreme Court, followed by a presentation by Stephanie Do and Michael Hilkin of the Eversheds Sutherland law firm on how states should respond to the international tax provisions of the Tax Cuts and Jobs Act.

The committee, along with staff of the Commission, also works on training for attorneys that is provided in conjunction with Litigation Committee meetings and by phone.