



Litigation Committee Report to the Executive Committee April 26, 2018

Clark Snelson (Utah), Chair
Dee Wald (North Dakota), Vice Chair

The MTC Litigation Committee is composed of approximately 145 state assistant attorneys general, assistant solicitors, and state agency tax counsel. It is responsible for overseeing, coordinating, and sponsoring Commission activities directed at improving legal analysis and fostering cooperation between state tax attorneys on state tax matters relevant to multiple states. The Committee also supports the Commission by providing advice on legal and tax matters when requested.

The Litigation Committee meets twice a year in person to conduct training and to discuss current legal developments in the states, and serves as a platform for disseminating information about legal developments throughout the year through periodic telephonic informational and training sessions. The Committee also has two informal information exchange groups, an amicus briefing group formed in 2017 and a second group formed in early 2018 to exchange information on state responses to federal tax reform in the international arena.

In addition to the activities reported to this committee in November 2017, the Litigation Committee has sponsored two attorney information calls on federal tax reform and the issues federal tax changes pose for states in the corporate income tax area. It is also scheduled to conduct training at the April 2018 meetings on litigation issues in the sales and use tax area. At the in-person meeting of the Litigation Committee, it will be hearing a report from Max Behlke, Director of Budget and Tax for the National Conference of State Legislatures, Washington, D.C. on *Taxation of the Digital Economy After Wayfair v. South Dakota: What the States Should be Doing, and Not Doing, to Modernize their Excise Tax Bases*.