



MULTISTATE TAX COMMISSION

Multistate Tax Commission Spring Committee Meetings  
Embassy Suites Denver Downtown Convention Center  
1420 Stout Street  
Denver, Colorado 80202  
April 26, 2018

## **Litigation Committee Report**

Clark Snelson and Dee Wald, Chairs

The committee met in Boston, Massachusetts, during the 2018 annual conference and meetings. At that meeting, Commission staff presented an update on the Commission's amicus brief activity and discussed the challenges involved in helping the joint audit program obtain compliance with document requests. The committee also heard a discussion from Lee Sheppard on why states should include GILTI income in their tax bases.

The committee held a second meeting on April 24 in Denver, Colorado. The committee discussed the new staff reports on Supreme Court activity and continuing support for states that are working together on litigation issues with multistate implications, including supporting states through the filing of joint-state amicus briefs. The committee also heard a presentation by Stephanie Do and Michael Hilkin of the Sutherland law firm regarding how states should respond to the TCJA's adoption of a territorial system of federal taxation, including GILTI, FDII, and BEAT.

The Litigation Committee through its leadership helps create the agendas for the in-person Attorney Informational and Training Sessions (AITS) held in conjunction with the committee's spring and summer meetings. The committee has decided to move the AITS meetings away from reliance on formal presentations regarding particular topics to more of a discussion-oriented format, to take greater advantage of the significant technical expertise and wealth of practical experiences among our committee members. That change in focus is reflected in the agenda for the AITS meeting of April 23 and 24, 2019, and will continue at least through the committee's next meeting in Boise, depending on the feedback we receive from the states. The committee is also expected to discuss holding an additional in-person meeting and AITS in conjunction with the Commission's fall meetings.