



MULTISTATE TAX COMMISSION

## **Litigation Committee Report Fiscal Year 2012**

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The MTC Litigation Committee is chaired by Marshall Stranburg, Florida Department of Revenue. Its co-vice chairs are Mark Wainwright and Clark Snelson, Utah Office of the Attorney General. The Committee undertook the following activities this fiscal year.

### **In-Person Meetings**

The litigation committee met on July 25 and 26, 2011, in Whitefish, Montana, with twenty-six representatives from fourteen states in attendance. The Committee topics included a staff report on recent U.S. Supreme Court activity affecting state taxation and sovereignty, after which the meeting was adjourned so that members could attend the Informational and Training Session for State Tax Attorneys, where attendees heard presentations on topics relevant to multistate litigation. The litigation committee also met with the uniformity committee for a strategic planning session on Tuesday, July 26, 2011.

The next in-person meeting was held March 8 and 9, 2012 in Nashville, Tennessee, with 24 attorneys from 16 states in attendance. After a staff report on U.S. Supreme Court activity and a video-link presentation from John Coalson of Alston & Bird, LLP on unclaimed property tax laws, the Committee adjourned so those in attendance could join the Informational and Training Session for State Tax Attorneys.

### **State Tax Attorney Teleconferences**

We continue to host our series of state tax attorney teleconferences. These teleconferences are information and training sessions that provide a forum for state attorneys general and revenue department attorneys to hear presentations on significant legal developments in state tax law. Most calls have been well attended with approximately 35 states, and well over 50 attorneys. Teleconferences were held:

- August 30, 2011
- September 7, 2011
- October 3, 2011
- December 10, 2011
- February 16, 2012
- May 17, 2012

### **Paul Mines Award**

In July, 2011, Ted Spangler, Retired Deputy Attorney General for the State of Idaho, was presented with the fourth annual Paul Mines Award for Contribution to State Tax Jurisprudence. In October 2011, Mr. Spangler's long and illustrious career with Idaho and association with the MTC was the subject of an article in State Tax Notes.

[http://www.mtc.gov/uploadedFiles/Multistate\\_Tax\\_Commission/Tax%20Analysts%20Interview%20-%20Splanger%20Offers%20Perspective.pdf](http://www.mtc.gov/uploadedFiles/Multistate_Tax_Commission/Tax%20Analysts%20Interview%20-%20Splanger%20Offers%20Perspective.pdf)