



MULTISTATE TAX COMMISSION

**Litigation Committee Annual Report
Fiscal Year 2014**

The MTC Litigation Committee is chaired by Marshall Stranburg, Florida Department of Revenue. Mark Wainwright and Clark Snelson, Utah Office of the Attorney General, are the committee's co-vice chairs. The committee undertook the following activities during fiscal year 2014.

• **In-Person Meetings**

The Litigation Committee met July 25, 2013 in San Diego, California. Mark Wainwright chaired the meeting. Representatives from sixteen states, approximately 32 people, were in attendance. The meeting included a presentation on *CSX Corp. v. Alabama D.O.R.*, concerning the "4-R Act" and state fuel taxes. The committee then adjourned so that state representatives could attend an informational and training session, which continued on July 26. In that session, representatives heard presentations on U.S. Supreme Court decisions and significant state court decisions affecting taxation.

Our second meeting was in Denver, Colorado on March 13, 2014. Clark Snelson chaired that meeting. The meeting included presentations on the attorney-client privilege in tax disputes and an overview of state severance tax policies and legal disputes. The committee meeting adjourned and state representatives attended an informational and training session conducted for the remainder of the day and a half day on March 14. Approximately 30 attorneys were in attendance from fifteen states. The informational and training session included presentations on centrally-assessed property tax, as part of the Commission's efforts to expand the scope of our training program, and current litigation issues in various states.

• **State Tax Attorney Teleconferences**

During this fiscal year, we continued to host our series of state tax attorney teleconferences to give state representatives information on significant legal developments in state tax law. Those teleconferences were held on:

- September 17, 2013;
- January 8, 2014;
- February 20, 2014, and
- April 9, 2014.

In addition, state attorneys also participated in telephone calls involving presentations on legal issues arising from the interaction between state tax laws and Native American sovereignty and taxation interests.

- **Paul Mines Award**

On July 27, 2013, Shirley Sicilian, General Counsel of the Multistate Tax Commission, was presented with the Paul Mines Award for Contribution to State Tax Jurisprudence.