



**MULTISTATE TAX COMMISSION**

*Working Together Since 1967 to Preserve Federalism and Tax Fairness*

**Litigation Committee Report  
Fiscal Year 2012 – First Quarter**

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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, through October, 2011.

**In-Person Meetings**

The litigation committee met on July 25 and 26, 2010 in Whitefish, Montana, with twenty-six representatives from fourteen states in attendance. The Committee adjourned, after a staff report on recent U.S. Supreme Court activity affecting state taxation and sovereignty, to attend the Informational and Training Session for State Tax Attorneys, where attendees shared information about pending and potential cases and 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.

**State Tax Attorney Teleconferences**

We continue to host our series of state tax attorney teleconferences. These teleconferences provide a forum for state attorneys general and revenue department attorneys to hear presentations on significant legal developments in state tax law. They have been well attended with approximately 40 states represented on each call. Since July of this year, the teleconferences have focused on state responses to a particular case affecting almost all states. Teleconferences were held:

- August 30, 2011
- September 7, 2011
- October 3, 2011

**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. Mr. Spangler and his association with the MTC was also the subject of a lengthy article in State Tax Notes.