



MULTISTATE TAX COMMISSION

**Litigation Committee Annual Report  
Fiscal Year 2007**

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 co-vice chairs.

- **In-Person Meetings**

The Committee held in-person meetings August 14-15, 2006 and March 21-22, 2007. Approximately 25 people attended each meeting, representing nearly 20 states and the MTC staff. Both meetings included presentations from the MTC Legal Division and members on a range of topics including on-going litigation and implications of recent decisions regarding the dormant Commerce Clause, REITs, Economic Presence nexus, and many other current topics. As usual, we discussed recent Supreme Court action and recent state court decisions, and collaborated with respect to litigation pending in the states.

- **Bi-Monthly State Tax Attorney Teleconferences**

We have begun hosting regular bi-monthly teleconferences for state tax attorneys. These teleconferences generally involve 2 presentations on topics of current interest to the states and allow time for discussion. All state tax attorneys are invited to attend. The teleconferences have been well attended.

- **Brief Bank**

In March, the Litigation Committee received a presentation on the MTC's first version of its internet accessible state tax attorney brief bank. The brief bank is searchable by taxpayer name or key word. We continue to work on a potential second version that would allow for text searches of the briefs.

- **Case by Case Collaboration**

We have also worked to provide a forum for our Litigation Committee members to coordinate on cases and issues affecting multiple states on a case by case basis, especially with respect to cases arising from MTC joint audits.