

Report of the Litigation Committee

July 30, 2020

Clark Snelson (Utah) and Donnita Wald (North Dakota), Co-Chairs

During the last fiscal year, the Litigation Committee met twice in person and then sponsored two online webinars and attorney trainings in April 2020 due to the COVID-19 pandemic. Meetings and training were structured to qualify for CLE and CPE credits as much as possible and featured both MTC legal staff and state attorneys.

In Boise, Idaho, on August 6, 2019, the committee hosted Jasper Cummings for a discussion entitled What is the Anti-Deference Movement Really About?, followed by a question and answer session. The MTC legal division developed and helped present a series of training presentations, including a skills presentation on writing a compelling brief and a discussion about the challenges of being a female attorney practicing tax law.

For the November 4-5, 2019 meeting in San Antonio, Texas, MTC legal staff presented an attorney training with an emphasis on ethics.

The Boise and San Antonio trainings were webcast with lawyers from numerous states participating.

The Litigation Committee did not meet during the online Commission meetings in April 2020 due to the COVID-19 pandemic. However, the Committee sponsored and the legal staff planned two online trainings that were both attended by hundreds of participants:

- Sourcing Receipts for Business Tax Purposes: Current Challenges (April 13, 2020)
- Recent Developments in State Sales and Use Taxation of Digital Services & Software (April 15, 2020)