



PUBLIC NOTICE & AGENDA

Multistate Tax Commission Litigation Committee Meeting

Galt House Hotel
140 North Fourth Street
Louisville, Kentucky

Tuesday, August 1, 2017

8:30 a.m. to 10:00 a.m. Eastern Time

(Times Noted on the Agenda are Approximate)

Note: Participation in this meeting via teleconferencing will be available by using the following dial-in number: 1-719-457-1414, conference code: 258090#.

I. Welcome and Introductions (8:30 a.m. – 8:40 a.m.)

Clark Snelson, Utah Attorney General's Office.

State representatives and members of the public are welcome, but not required, to introduce themselves.

II. Initial Public Comment Period (8:40 a.m. – 8:45 a.m.)

Members of the Public.

Members of the public may take this opportunity to address the Committee concerning any topic related to its purposes, including the agenda. If the comment is related to a specific item on that agenda, however, the Chair may request that the comment be saved until discussion of that item. The Chair may set time limits on public comments in order to give everyone the opportunity to speak and in order to complete committee business.

III. Approval of Minutes of Litigation Committee Meeting Held March 9, 2017 (8:45 a.m. – 8:46 a.m.)

Clark Snelson, Utah Attorney General's Office.

See the draft minutes included with this agenda online at www.mtc.gov.

*If you would like additional information about this meeting, contact
Bruce Fort, Counsel, Multistate Tax Commission,
444 North Capitol Street, N.W., Suite 425
Washington, D.C. 20001 | Tel: (202) 650-0300 | Email: bfort@mtc.gov*

IV. Report on MTC Amicus Brief Activity (8:46 a.m. – 9:00 a.m.)

Helen Hecht, General Counsel, MTC.

The MTC's General Counsel will give a report on the MTC's amicus briefing program, focusing on our filings in the past year. Copies of the MTC's amicus briefs are available on our website here: <http://www.mtc.gov/Resources/Amicus-Briefs>.

There will also be a report included with this agenda item online at www.mtc.gov.

V. Equitable Apportionment Under UDITPA Section 18: Past, Present and Future (9:00 a.m. – 10:00 a.m.)

Professor John Swain, University of Arizona Rogers College of Law; Karl Freidan, Vice President and General Counsel, Council on State Taxation; Bruce Fort, Counsel, MTC.

This panel discussion will trace the recent history of UDITPA's equitable apportionment provisions in litigation addressing the imposition of "market-based" apportionment rules in "cost of performance" states, standards of proof and distortion analysis in cases involving disparate sources of income and apportionment formulas, and the future of equitable apportionment litigation, regulations and statutes.

VI. Adjourn (10:00 a.m.)