



Report of the Litigation Committee to the Executive Committee

April 22, 2022

Donnita Wald (North Dakota), Chair

Ray Langenberg, Vice Chair

The Litigation Committee has traditionally held in-person training and informational sharing sessions (commonly referred to as roundtables) 2-3 times a year. From the onset of the pandemic until the fall of 2021, these sessions were shifted entirely to the web.

During the first quarter of FY 2022, the Committee held two virtual roundtables, one on income and other business activity taxes (September 23, 2021) and one on sales and other transaction taxes (September 30, 2021). Attorneys from around three dozen jurisdictions registered for both sessions.

On November 8, the Committee held an in-person roundtable in Alexandria, Virginia in conjunction with an MTC Attorney Training program that was held that day. State attorneys who were not able to travel to Alexandria were given the opportunity to attend the roundtable remotely.

Roundtables give state tax attorneys employed by revenue departments and attorney general offices an opportunity to discuss current and recent tax cases and key litigation issues and to share ideas with colleagues in other states. At each virtual roundtable, the chair or vice-chair has provided background and history of the Committee. Nancy Prosser, MTC General Counsel, has introduced the members of the MTC legal team.

Attendance at the roundtables are limited to public sector tax attorneys in order to preserve confidentiality and attorney-client privilege. In accordance with the MTC's public participation policy, roundtables are not decision-making meetings; rather they are opportunities for states to informally share information and ideas.

On March 10, the Committee held a virtual program entitled "Major SALT Developments State Tax Attorneys Discuss Recent Litigation." Senior state tax attorneys from four states discussed major tax litigation they have handled.

To ensure that interested state attorneys are aware of Litigation Committee programs and other MTC programs that may be of interest (and also to identify attorneys that may be resources to attorneys in other states), MTC legal staff has continually worked to expand the Litigation Committee attorney roster. The roster now contains more than 300 public sector tax attorneys.

More than 100 attorneys have typically registered for each Litigation Committee virtual session since the onset of the pandemic.

Brian Hamer, MTC Counsel, has provided the primary staff support for the Committee.