



To: Executive Committee, Multistate Tax Commission

**From: Clark Snelson, Litigation Committee Chair
Mark Wainwright, Litigation Committee Vice Chair**

Re: Litigation Committee Report to the Executive Committee

Date: May 12, 2016

Litigation Committee

The Litigation Committee met during the Commission's July 2015 annual meeting in Spokane, WA and heard two presentations by Lila Disque and Bruce Fort, Counsel to the Commission: Issues and Developments in the Taxation of Digital Goods and Services; and Equitable Apportionment: What's Next on the Horizon. The meeting was adjourned following these presentations so that members could attend an educational and informational session for state tax attorneys, where attendees heard presentations on issues and litigation of multistate interest.

The Litigation Committee met in Salt Lake City, Utah on March 3 and 4. The committee listened to two presentations: "Beyond Quill and Congress, the Future of Consumption Tax Enforcement on Tangible and Digital Products," by Lila Disque, Counsel to the Commission, and "An Academic Perspective on State Level Income Tax Shifting: Problems and Solutions," by John A. Swain, Chester H. Smith Professor of Law, James E. Rodgers College of Law, University of Arizona, Tucson, Arizona. After the committee meeting, the attorneys in attendance in Salt Lake City also participated in an educational and informational session involving presentations on tax policy and enforcement issues facing states

Paull Mines Award

The Litigation Committee selected Joe W. Garrett, Jr., Deputy Commissioner for the Alabama Department of Revenue for the Commission's 2015 Paull Mines Award, citing his long commitment to the Uniformity Committee and the ALAS project and his willingness to travel and speak publicly at seminars and conferences on the perspectives of state tax administrators.