



MULTISTATE TAX COMMISSION

Litigation Committee Report
Fiscal Year 2012 through May 10, 2012

The MTC Litigation Committee is chaired by Marshall Stranburg, Florida Department of Revenue. Its co-vice chairs are Mark Wainwright and Clark Snelson, Utah Office of the Attorney General. The Committee undertook the following activities this fiscal year, through May 2012.

In-Person Meetings

The litigation committee met on July 25 and 26, 2010 in Whitefish, Montana, with twenty-six representatives from fourteen states in attendance. The Committee topics included a staff report on recent U.S. Supreme Court activity affecting state taxation and sovereignty, after which the meeting was adjourned so that members could attend the Informational and Training Session for State Tax Attorneys, where attendees shared information about pending and potential cases and heard presentations on topics relevant to multistate litigation. The litigation committee also met with the uniformity committee for a strategic planning session on Tuesday, July 26, 2011.

The next in-person meeting was held March 8 and 9, 2012 in Nashville, Tennessee, with 24 attorneys from 16 states in attendance. After a staff report on U.S. Supreme Court activity and a video-link presentation from John Coalson of Alston & Bird, LLP on unclaimed property tax laws, the Committee adjourned so those in attendance could join the Informational and Training Session for State Tax Attorneys.

State Tax Attorney Teleconferences

We continue to host our series of state tax attorney teleconferences. These teleconferences provide a forum for state attorneys general and revenue department attorneys to hear presentations on significant legal developments in state tax law. Most calls have been well attended with approximately 35 states, and well over 50 attorneys. Teleconferences were held:

- August 30, 2011
- September 7, 2011
- October 3, 2011
- December 10, 2011
- February 16, 2012
- May 17, 2012 (Scheduled)

Paul Mines Award

In July, 2011, Ted Spangler, Retired Deputy Attorney General for the State of Idaho, was presented with the fourth annual Paul Mines Award for Contribution to State Tax Jurisprudence. In October 2011, Mr. Spangler's long and illustrious career with Idaho and association with the MTC was the subject of an article in State Tax Notes.

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