



## **Report of the Litigation Committee to the Executive Committee**

**April 29, 2021**

Donnita Wald (North Dakota), Chair

Jessica Brown (Washington D.C.) and Derek Bell (Montana), Vice Chairs

The Litigation Committee has traditionally held in-person training and informational sessions (commonly referred to as roundtables) 2-3 times a year. These 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. Due to the pandemic, the roundtables were shifted to the web this past year.

The first virtual roundtable was held on July 27, 2020. It included both in-depth presentations on significant state tax cases around the country, including presentations by Ray Langenberg on recent litigation in Texas and by Nathan Nielson on the *Noell Industries* case in Idaho, and shorter presentations by attendees. Since then, the Litigation Committee has held four additional virtual roundtables: two on income and other business activity taxes (October 21, 2020 and March 25, 2021) and two on sales and other transaction taxes (December 1, 2020 and April 8, 2021). The virtual roundtables were successful in that there were attendees from around three dozen jurisdictions on each occasion.

At each roundtable, the chair and vice-chairs provided background and history of the Committee and encouraged continued participation by all state tax attorneys but in particular by attorneys new to state tax world. Nancy Prosser, MTC General Counsel introduced the members of the MTC legal team. Bruce Fort also has provided a more in-depth Committee history. During the course of the past year, Brian Hamer has provided the primary staff support for the Committee.

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

The number of public sector tax attorneys participating in MTC events has grown substantially over the past year. 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 initiated a project this past year to update and expand the Litigation Committee attorney roster.