

To: Executive Committee, Multistate Tax Commission

From: Marshall Stranburg, Litigation Committee Chair

Clark Snelson, Litigation Committee Vice-Chair Mark Wainwright, Litigation Committee Vice-Chair

Re: Litigation Committee Report to Executive Committee

Date: May 8, 2014

Litigation Committee

The Litigation Committee met during the Commission's March 2014 Winter Meeting in Denver, Colorado. The meeting was chaired by Clark Snelson, Assistant Attorney general for the state of Utah, and the agenda included: (1) an update on "Gillette" litigation in several states presented by Acting General Counsel Sheldon Laskin; (2) a summary of severance tax policies and current controversies by Clark Snelson, and (3) a presentation regarding the scope of attorney-client privilege and duty of disclosure in tax controversies, courtesy of Denver practitioner Brian Huebsch, Esq.

The meeting was adjourned following these presentations so that members could attend the information and training session for state tax attorneys, where attendees heard presentations on state litigation of multistate interest and had several hours of "roundtable" discussion of recent state cases of interest. Attendance was good, with attorneys from fifteen states represented. The two meetings were held all day on March 13 through noon on March 14. The Committee's next meeting is scheduled for July 29, 2014 in Albuquerque, New Mexico.