



[Draft] Minutes of Litigation Committee meeting

Monday, July 29, 2024

8:30 a.m. Denver, Colorado Time

I. Introductions and Opening Remarks

Chair Ray Langenberg, Texas, convened the meeting at 8:30 a.m. Denver time.

According to the meeting sign in sheet and Zoom application, the following individuals attended the meeting either in person or remotely:

Jeremy Abrams	
Zach Anders	
David Avery	Alabama Department of Revenue
William Barber	Multistate Tax Commission
Michael Bologna	Bloomberg Tax
Michele Borens	Eversheds Sutherland
Shannon Brandt	Texas Comptroller of Public Accounts
Thomas Bridgette	Mississippi Department of Revenue
Jenny Burleson	Texas Comptroller of Public Accounts
Susan Carlson	Multistate Tax Commission
Kevin Christian	Arkansas Department of Administration & Finance
Christie Comanita	Streamlines Sales Tax Governing Board
Melisse Cunningham	Oregon Department of Revenue
Matt Danielson	North Dakota Office of State Tax Commissioner
Lee Davis	Utah Attorney General
Jim Dawson	
Charles Dendy	North Dakota Office of State Tax Commissioner
Lila Disque	Multistate Tax Commission
Jim Eads	Ryan LCC
Dana Erlandsen	Wisconsin Department of Revenue
Michael Fatale	Massachusetts Department of Revenue
Antonio Ferachi	Louisiana Department of Revenue
Marshall Ferris	BDO USA
Bruce Fort	Multistate Tax Commission
Katie Frank	California Franchise Tax Board

Jeff Friedman	Eversheds Sutherland
Lawrence Gagnon	New Hampshire Department of Revenue
Rachel Gallagher	Oklahoma Tax Commissioner
Joe Garrett	Deloitte
Caroline Gavin	
Paul Gehring	Arkansas Department of Administration & Finance
Brett Goldberg	Massachusetts Department of Revenue
Mary Grambling	Alaska Attorney General's Office
Lara Habib	Texas Comptroller of Public Accounts
Brian Hamer	Multistate Tax Commission
Alynn Hamilton	Tax Analysts
Helen Hecht	Multistate Tax Commission
Michael Hilkin	McDermott, Will & Emery
Nathan Hoepfner	Kansas Department of Revenue
Phil Horwitz	Moss Adams
Tim Jennrich	Washington Department of Revenue
Adam Johnson	Kentucky Legislative Research Commission
Bruce Johnson	Tax Cloud
Amanda Karr	Nebraska Department of Revenue
Michael Kemp	
Geng Yangyang	Texas Comptroller of Public Accounts
Shelby Krantz	Colorado Department of Revenue
Ray Langenberg	Texas Comptroller of Public Accounts
Matthew Largent	Washington State Department of Revenue
Keith Linder	Arkansas Department of Administration & Finance
Michelle Lombardi	Utah Attorney General
Jason Luther	South Carolina Department of Revenue
Jessica Macklin	
Eric Mahler	Idaho Tax Commission
Greg Matson	Multistate Tax Commission
Laurie McElhatton	California Franchise Tax Board
Connor McGinley	
Julio Mendoza-Quiroz	Texas Comptroller of Public Accounts
Michael Mertens	Iowa Department of Revenue
Jane McCurdy	Pennsylvania Department of Revenue
Caroline McDonnell	
Priya Nair	Council on State Taxation
Susan Napolitano	Nebraska Department of Revenue
Adam Neil	South Carolina Department of Revenue
Brian Oliner	Federation of Tax Administrators
Michael O'Sullivan	Connecticut Department of Revenue
Josh Pens	Colorado Department of Revenue
Nancy Prosser	Multistate Tax Commission

Nicholas Ramos	South Dakota Department of Revenue
Scott Reed	Kansas Department of Revenue
Brendon Reese	Colorado Department of Revenue
Leah Robinson	Mayer Brown
John Sagaser	Maine Revenue Services
Matt Samuelson	Colorado Department of Revenue
Miranda Scroggins	Louisiana Department of Revenue
Ben Sever	Idaho Office of Attorney General
Phil Skinner	Idaho Office of Attorney General
Marc Simonetti	State Tax Law LLC
Tiana Slaney	Iowa Department of Revenue
Alicia Austin Smith	Arkansas Department of Administration & Finance
Nicholas Souza	Texas Comptroller of Public Accounts
Jenn Stosberg	Multistate Tax Commission
Deborah Van Wyke	Colorado Department of Revenue
Dee Wald	New Mexico Department of Taxation and Revenue
Mark Wainwright	Utah Attorney General
Jonathan White	Multistate Tax Commission
Paul Williams	Law 360
Judy Vorndran	TaxOps
Brad Young	Arkansas Department of Administration & Finance
Steve Young	Holland & Hart
Sam Ziegler	Oregon Department of Revenue

II. Approval of July 24, 2023 minutes

The minutes were approved as submitted without objection.

III. Initial Public Comment Period

No persons spoke.

IV. Annual review of the Litigation Committee charter

The Chair briefly described the contents of the Charter and then invited comments. No one offered comments or proposed changes.

VI. Update on the MTC legal team and services

General Counsel Nancy Prosser briefly described the work of the legal team and the legal services offered by the MTC to states.

VII. Panel of five leading tax practitioners

Joe Garrett, Deloitte, Managing Director, Multistate Tax Group; Phil Horwitz, Director, Moss Adams; Leah Robinson, Partner, Mayer Brown; Judy Vorndran, Partner, TaxOps; and Steve Young, Partner, Hollard & Hart shared their perspectives on state tax administration, revenue codes, and evolving issues and trends, fielding questions from moderator Brian Hamer.

X. Adjournment

The Chair proposed that the meeting be adjourned. There were no objections. The meeting ended shortly before 10 a.m. Denver time.