



[Draft] Minutes of Litigation Committee meeting

**Tuesday, July 22, 2025**  
3:30 p.m. Mountain Time

## **I. Introductions and Opening Remarks**

Chair Ray Langenberg, Texas, convened the meeting at 3:30 p.m. Mountain Time.

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

Rob Allen	Arkansas Department of Finance and Administration
Alicia Austin Smith	Arkansas Department of Finance and Administration
David Avery	Alabama Department of Revenue - Legal
Chris Barber	Multistate Tax Commission
Sharonne Bonardi	Federation of Tax Administrators
Matthew Benson	Arkansas Department of Finance and Administration
Michael Bologna	Bloomberg Tax
Rod Boogaard	Utah State Tax Commission
Shannon Brandt	Texas Comptroller of Public Accounts
Cara Campbell	Amazon
Ben Clough	Iowa Department of Revenue
Christie Comanita	Arizona Department of Revenue`
Holly Coon	Multistate Tax Commission
Matt Danielson	State of North Dakota
Lee Davis	Utah Attorney General
Lila Disque	Multistate Tax Commission
Jessie Eisenmenger	Amazon
Michael Fatale	Mass. Dept. of Revenue
Brian Fliflet	Illinois Department of Revenue
Bruce Fort	Multistate Tax Commission
Kelsey Gallacher	Utah State Tax Commission
Vicki Gardino	Alabama Department of Revenue
Joe Garrett	Deloitte
Emma Garrison	Colorado Department of Law
David Gerstenfeld	Oregon Department of Revenue

Chad Gwilliam	Brigham Young University
Frank Hales	Utah State Tax Commission
Christina Hall	Alabama Department of Revenue
Brian Hamer	Multistate Tax Commission
Aaishah Hashmi	DC Office of Tax and Revenue
Helen Hecht	Multistate Tax Commission
Angie Hillas	Utah State Tax Commission
Nathan Hoeppner	Kansas Department of Revenue
Alison Jares	Streamlined Sales Tax Governing Board
Rusty Johnson	Texas Comptroller of Public Accounts
Adam Johnson	Kentucky Legislative Research Commission
R Bruce Johnson	TaxCloud
Bryan Kelly	Washington State Department of Revenue
Cindy LaBarge	Minnesota Department of Revenue
Ray Langenberg	Texas Comptroller of Public Accounts
Mia LeRoy	Alabama Department of Revenue
Keith Linder	Arkansas Department of Finance & Administration
Katie Lolley	Oregon Department of Revenue
Greg Matson	Multistate Tax Commission
Laurie McElhatton	California Franchise Tax Board
Alysse McLoughlin	Jones Walker LLP
Julio Mendoza-Quiroz	Texas Comptroller of Public Accounts
David Merrien	Multistate Tax Commission
John Mollenkamp	Intuit
Josh Nelson	Utah Attorney General's Office
Valerie Newsom	Utah State Tax Commission
Brian Oliner	Federation of Tax Administrators
Amber Ortiz	Idaho State Tax Commission
Hilary Parks	Alabama Department of Revenue
Scott Pattison	Federation of Tax Administrators
Josh Pens	Colorado Department of Revenue
Matthew Peyerl	North Dakota Office of State Tax Commissioner
Brendon Reese	Colorado Department of Revenue
Nicholas Reich	Tennessee Department of Revenue
Jim Rice	Idaho State Tax Commission
Keith Richardson	D.C. Office of Tax and Revenue
Shelley Robinson	Utah State Tax Commission
Joseph Royston	Oregon Department of Revenue
Timothy Sanders	Alabama Department of Revenue
Mark Schoenfeld	Montana Department of Revenue
Melissa Schulz	Texas Comptroller of Public Accounts
Miranda Scroggins	Louisiana Department of Revenue
Jeremy Sharp	Deloitte

Lawrence Shinder	Multistate Tax Commission
Jeff Silver	Multistate Tax Commission
Phil Skinner	Idaho Attorney General's Office
Tiana Slaney	Iowa Department of Revenue
Tiffany Southworth	Utah State Tax Commission
Jennifer Stosberg	Multistate Tax Commission
Mia Strong	Louisiana Dept. of Revenue
Matt Tidwell	Alabama Department of Revenue
Rebecca Turner	Amazon
John Valentine	Utah State Tax Commission
Debbie Van Wyke	Colorado Dept of Revenue Tax
John Vecchiarelli	Fast Enterprises
Mark Wainwright	Utah State Tax Commission
Donnita Wald	New Mexico Taxation and Revenue Department
Jonathan White	Multistate Tax Commission
Kathryn White	Utah Attorney General's Office
Paul Williams	Law360
Steve Yang	MTC
Diane Yetter	Yetter Consulting Services, Inc.
Aaron Yost	Idaho State Tax Commission
Matt Bishop	Iowa Department of Revenue
Colleen Chipman	New Jersey Taxation
Maya Crawford	Rubin Brown
Clayton Cullimore	Meta
Ronda Detlefsen	Iowa Department of Revenue
Cassandra Diemert	Minnesota Department of Revenue
Paul Dirkmaat	Utah Attorney General
Thomas Fox	Montana Department of Revenue
Katie Frank	California Franchise Tax Board
Karl Frieden	Council on State Taxation
Mary Grambling	State of Alaska
Amy Hamilton	Freelance
Mark Holmes	Council On State Taxation
Phil Horwitz	Moss Adams
Mary Hugo	Nebraska Department of Revenue
Sammy Khakame	Colorado Department of Revenue
Michelle Lombardi	Utah Attorney General
Selena Macdonald	Vermont Department of Taxes
Hapreet Mahal	
Kathy Mui	Colorado Department of Revenue
Victoria Nichols	Kentucky Dept of Revenue
Nathan Nielson	Idaho State Tax Commission
Graham Rogers	

Katherine Talley	Montana Department of Revenue
Bridgette Thomas	Mississippi Department of Revenue
Aaron Waite	Office of Utah Attorney General
Matthew Werre	
Andrew Wilford	National Taxpayers Union Foundation

## **II. Approval of July 29, 2024 minutes**

The minutes were approved as submitted without objection.

## **III. Initial Public Comment Period**

No persons spoke.

## **IV. Election of Vice Chair**

The Chair expressed his appreciation for Aaishah Hashmi's service as vice chair. He then indicated that Miranda Scroggins had expressed interest in serving as the new vice chair. He also enquired if there were others who were interested in filling that role. No one else expressed an interest, Hearing no objection, the Chair announced that Ms. Scroggins was the new vice chair.

## **V. 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. Presentation by Chad Gwilliams**

The Chair introduced Chad Gwilliams, who is the Associate Athletic Director for Compliance at Brigham Young University. Mr. Gwilliams then spoke in depth about developments arising from recent rule changes that permit the payment of compensation to college athletes.

## **VII. Other Business**

MTC Senior Counsel Bruce Fort and MTC Tax Specialist David Merrien described key provisions of the 2025 Budget Reconciliation law.

## **VIII. Adjournment**

The Chair proposed that the meeting be adjourned. There were no objections. The meeting ended at 5:20 p.m..