Report of the Litigation Committee
To the Executive Committee

November 12, 2026

Ray Langenberg (Texas), Chair
Miranda Scroggins (Louisiana), Vice Chair

This fiscal year, the Litigation Committee held a SALT training program and an attorney information sharing/roundtable session on November 9 in conjunction with the 2026 MTC fall meetings in Savannah. An agenda is attached.

Attendance at the SALT training was open to both public sector tax attorneys and non-attorney tax agency staff. The roundtable session was open only to attorneys.

Persons who were unable to attend in person could attend remotely. A modest technology fee was charged to remote attendees to help cover the costs of providing remote access.

As of November 2, 48 persons were registered to attend the SALT training in person and 40 persons were registered to attend remotely.

On July 28, 2026 the Litigation Committee held a regular committee meeting in Detroit. This meeting was open to the public. Persons could attend either in person or remotely via Zoom. The meeting included a presentation by Deputy Solicitor General John Kerkhoff, State of Ohio, and Solicitor General Jeremy Feigenbaum, State of New Jersey. They discussed recent efforts by states to regulate and tax prediction markets, what these markets are and how they work, whether Congress has preempted state authority to regulate them, current litigation, and revenue implications.

The MTC legal staff has worked to expand the Litigation Committee roster of public sector tax attorneys to ensure that they are aware of Committee programs and other relevant MTC programs (and also to identify attorneys who may be resources to attorneys in other states). The roster contains more than 400 public sector tax attorneys.

Brian Hamer and Jennifer Stosberg provide staff support to the Litigation Committee.

MULTISTATE TAX COMMISSION

AGENDA
MTC SALT TRAINING AND ATTORNEY ROUNDTABLE
SAVANNAH, GEORGIA
NOVEMBER 9, 2026

8:30-8:55	**Introductions**
8:55-9:55	**Attorney Roundtable** MTC roundtable discussions provide a forum for public sector tax attorneys to share ideas and seek guidance from colleagues in other states. The objective is to generate a group discussion on those issues or challenges, and discuss possible resolutions or share how those issues or challenges were resolved.
10:00-10:30 **(BREAK 10:30-10:45)** **10:45 - 11:45**	**2026 State Tax: The Highlights Reel** Join MTC attorneys Jonathan White and Jenn Stosberg for a review of the significant state tax cases and developments that shaped 2026, as well as a brief discussion of AI and other emerging state tax issues. The presentation will also include an update from Brian Hamer on recent P.L. 86-272 developments. The discussion will conclude with a look ahead at state tax developments for 2027.
11:45-12:15	**Impact of Louisiana Procurement Companies on Your State's Sales Tax** MTC Litigation Committee chair Ray Langenberg will discuss the use of Louisiana purchasing companies to claim use tax credits in other states for Louisiana sales tax paid.

12:15-1:45	**Lunch**
1:45-2:30	**Download from a SALT Leader** Chief Georgia Tax Court Judge Frank O'Connell, who previously served as Georgia Director of Revenue and DOR General Counsel, will discuss how attorneys can most effectively present a case and potential pitfalls they should watch out for, and also describe lessons learned over the course of decades doing tax administration
2:30-3:30	**Recent Federal Transfer Price and Other Developments That Will Affect States** Tax Notes contributing editor Ryan Finley will address noteworthy federal transfer price developments impacting states, his observations on whether the IRS will step away from making transfer price adjustments in the wake of NCTI, the evolving impact of the Supreme Court's *Loper Bright* decision on tax cases, and other federal tax developments that states should be aware of. MTC Audit Director Holly Coon and Tax Specialist David Merrien will join him to discuss recent transfer tax developments.
3:30-3:45	**Break**
3:45-5:30	**Anatomy of a Corporate Tax Audit** MTC attorneys Lila Disque and Bruce Fort will review key aspects of corporate income tax law and MTC audit supervisors Jeff Silver and Larry Shinder will describe core audit procedures that revenue agency attorneys and auditors should understand. This session will be of value to attorneys, auditors, and tax administrators at every level of experience.