



[Draft] Minutes of Litigation Committee meeting

Monday, July 24, 2023
8:30 a.m. Austin, Texas Time

I. Introductions and Opening Remarks

Chair Ray Langenberg, Texas, convened the meeting shortly after 8:30 a.m. Austin time and asked attendees to introduce themselves.

The following people attended the meeting either in person or remotely:

Lisa Ables	Arkansas Department of Administration & Finance
David Avery	Alabama Department of Revenue
William Barber	Multistate Tax Commission
Kathryn Bleazard	Utah Attorney General
Shannon Brandt	Texas Comptroller of Public Accounts
Ronald “Bryan” Brashears	Texas Comptroller of Public Accounts
Gil Brewer	Washington State Department of Revenue
Jenny Burleson	Texas Comptroller of Public Accounts
Susan Carlson	Multistate Tax Commission
Mark Chaiken	New Mexico Department of Taxation and Revenue
Kevin Christian	Arkansas Department of Administration & Finance
Ralph Clements	Alabama Department of Revenue
Brian Collins	Oregon Department of Justice
Richard Cram	Multistate Tax Commission
Matt Danielson	North Dakota Office of State Tax Commissioner
Cassie Diemert	Minnesota Department of Revenue
Charles Dendy	North Dakota Office of State Tax Commissioner
Lila Disque	Multistate Tax Commission
Jeremy Eiden	Minnesota Department of Revenue
Sandi Farquharson	Ryan LLC
Michael Fatale	Massachusetts Department of Revenue
Brian Fliflet	Illinois Department of Revenue
Bruce Fort	Multistate Tax Commission
Katie Frank	California Franchise Tax Board
Paul Gehring	Arkansas Department of Administration & Finance

Mary Grambling	Alaska Attorney General's Office
Lara Habib	Texas Comptroller of Public Accounts
Michael Hale	Kansas Department of Revenue
Courtney Hadley	Kansas Department of Revenue
Brian Hamer	Multistate Tax Commission
Alynn Hamilton	
Marilyn Harbur	Oregon Department of Justice
Helen Hecht	Multistate Tax Commission
Matthew Jones	Texas Comptroller of Public Accounts
Amanda Karr	Nebraska Department of Revenue
Ken Koch	Texas Comptroller of Public Accounts
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
Eric Mahler	Idaho Tax Commission
Anne Mangiardi	Colorado Attorney General
Greg Matson	Multistate Tax Commission
Laurie McElhatton	California Franchise Tax Board
Hugh McKinnon	Tennessee Attorney General
Julio Mendoza-Quiroz	Texas Comptroller of Public Accounts
Carolyn Miller	Pennsylvania Department of Revenue
Luke Morris	Louisiana Department of Revenue
Rondenet Mwangi	Georgia Department of Revenue
Laurie Owens	Georgia Department of Revenue
Leah Parsons	Idaho Tax Commission
Ian Peacock	
Josh Pens	Colorado Department of Revenue
Richard Pomp	University of Connecticut Law School
Nancy Prosser	Multistate Tax Commission
Jordan Raye	Kansas Department of Revenue
Brendon Reese	Colorado Department of Revenue
Neena Savage	Rhode Island Division of Taxation
David Sawyer	EY
Ali Schaeftbauer	South Dakota Department of Revenue
Miranda Scroggins	Louisiana Department of Revenue
Steven Severson	Minnesota Department of Revenue
Pamela Shulterbrandt	Georgia Department of Revenue
Phil Skinner	Idaho Office of Attorney General
Victor Simonds	Texas Comptroller of Public Accounts
Brian Smith	Avalara
Alicia Austin Smith	Arkansas Department of Administration & Finance
Andrew Soubel	Wolters Kluwer

Nicholas Souza	Texas Comptroller of Public Accounts
Jenn Stosberg	Multistate Tax Commission
John Stringer	Mississippi Department of Revenue
Kate Talley	Montana Department of Revenue
Bridget Thomas	Mississippi Department of Revenue
Joe Thronson	South Dakota Department of Revenue
Jimmy Valenzuela	
Esther Van Mourik	Colorado Department of Revenue
Deborah Van Wyke	Colorado Department of Revenue
Dee Wald	New Mexico Department of Taxation and Revenue
Darren Weirnick	Oregon Department of Justice
Jonathan White	Multistate Tax Commission
Paul Williams	Law 360
Jessica Wisner	
Brad Young	Arkansas Department of Administration & Finance

II. Approval of August 1, 2022 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. General Counsel Nancy Prosser proposed two changes to the Governance section (section V). The Chair moved for adoption of these changes. No one expressed an objection. No other person offered comments or proposed changes.

V. New or other business

The Chair proposed that this agenda item be addressed next. No one offered any new business.

VI. Update on the MTC legal team and services

General Counsel Nancy Prosser briefly described the work of the legal team and introduced each of the members of the MTC legal staff.

VII. Panel of former state administrative law judges of Texas

Victor Simonds, Jennifer Burleson, and Matthew Jones shared their insights and perspectives as former tax ALJs and answered questions from both the panel moderator, Ray Langenberg, and the audience.

VIII. Discussion to solicit Litigation Committee member program ideas, to include attorney training sessions

The Chair invited attendees to propose topics for future attorney trainings. He suggested that the subject of insurance taxes be addressed in the future. Michael Fatale expressed support for this idea. Shannon Brandt suggested that a training address new technologies, such as the metaverse, virtual property, and new types of tobacco products.

X. Adjournment

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