



Report of the Litigation Committee To the Executive Committee

November 20, 2025

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

This fiscal year, the Litigation Committee held a full-day attorney training program and information sharing session on November 17 in conjunction with the 2025 MTC fall meetings in New Orleans. An agenda is attached.

Attendance was open to public sector tax attorneys only, except that certain afternoon sessions were also open to non-attorney staff who could attend in person.

Attorneys 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 6, 54 persons were registered to attend the attorney training in person and 32 persons were registered to attend remotely.

On July 22, 2025 the Committee held a regular committee meeting in Salt Lake City that was open to the public. Persons could attend either in person or remotely via Zoom. The meeting included a presentation by Chad Gwilliam, the Associate Athletic Director for Compliance at Brigham Young University. Mr. Gwilliam oversees the implementation and monitoring of NCAA rules and regulations for all student-athletes, coaches, employees, and boosters at BYU. He described new rules and recent developments relating to the compensation of college athletes.

At this meeting, the Committee selected Miranda Scroggins from Louisiana to serve as the Committee's vice chair.

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 Committee.



MULTISTATE TAX COMMISSION

**MTC ATTORNEY TRAINING
NEW ORLEANS – NOVEMBER 21, 2025
AGENDA**

8:30-9:00 **Introductions**

9:00-12:15 **Special Legal Writing Seminar – Chad Baruch, Managing Shareholder,
Johnston Tobey Baruch**

Chad Baruch has made more than 400 CLE presentations during the past 20 years, most often in the areas of legal writing, appellate practice, and constitutional law. Recently, he presented to the justices of the courts of appeals in Texas. He also has presented on several occasions at the National Appellate Judges Education Institute and at Texas Judges School. One newspaper described a brief he had written as “the greatest amicus brief in Supreme Court history.” He has much to say about how attorneys at all levels of experience can improve their writing and become a better advocate for their clients.

He has won numerous awards, including the 2016 Dan Rugeley Price Memorial award, presented each year to one Texas lawyer for contributions to the profession and excellence in legal writing. He was the inaugural recipient of the State Bar of Texas Appellate Law Section’s Helen Cassidy Lifetime Achievement Award for continuing legal education. In 2017, he won the Patrick Wiseman Award, presented annually to a Texas lawyer for lifetime contributions to constitutional law and civil liberties.

1:45-2:45 **Roundtable & Information Sharing Session**

The roundtable will include a presentation by Kara Siegel from the California Department of Justice on some of her recent litigation.

2:45-3:45 **Taxation of the Extraction Industries**

At the request of MTC members, we turn our attention to the taxation of extraction industries, including the oil & gas and mining industries. The panelists will address the fundamentals of severance taxes, and income and sales taxes as they relate to these major industries. They also will

discuss legal issues that regularly arise. This panel will be mind-expanding, whether or not you practice in this area.

Panelists: Ray Langenberg—Texas; Miranda David Merrien—MTC; Miranda Scroggins—Louisiana

4:00-4:30 What Constitutes Tangible Personal Property in the 21st Century (or Is Netflix TPP?)

In recent decisions, courts have expanded the meaning of tangible personal property well beyond your grandparents' understanding of the term—or have they? Each panelist has recently litigated a major case addressing this subject. These cases attracted substantial attention of the tax press and the state tax community.

Panelists: Emma Garrison—Colorado; Scot Teasdale— Arizona
Moderator: Ray Langenberg—Texas

4:30-5:30 Major Tax Issues Identified by Recent MTC Audits

MTC staff will discuss a series of significant tax issues that have arisen in recent audits and the ways that staff is addressing them. Sooner or later, these issues will likely come to the desks of SALT attorneys around the country. Collectively, these presenters have a century of experience addressing complex state tax matters.

Panelists: Bruce Fort—MTC Senior Counsel; Larry Shinder—MTC Audit Supervisor