



MULTISTATE TAX COMMISSION

AGENDA
MTC ATTORNEY TRAINING
KNOXVILLE, TENNESSEE
APRIL 20, 2026

All Times are Approximate and Listed in Eastern Time

8:30-8:45	Introductions
8:45-10:00	Professor Andrew D. Appleby, University of Tennessee Winston College of Law (1.25 HOURS) Professor and co-author of Hellerstein on State Taxation, Professor Appleby will address a series of timely SALT topics, including federal preemption/anti-commandeering, data extraction taxes, state taxation of NCTI, and a bit about the process of keeping the Hellerstein treatise up to date.
10:00-10:45	Effective Trial Objections (.75 HOURS) Litigation Committee chair Ray Langenberg and other state tax litigators will address the why and how of making objections at tax trials. Panelists will cover timing, possible pitfalls and practical phrasing, and also discuss real-world examples of objections that succeeded and failed.
10:45-11:00	Break
11:00-11:30	Download from a SALT Leader – Jason Luther (.50 HOURS)

	<p>Jason Luther, General Counsel of the South Carolina Department of Revenue, will share some of the experience and wisdom he has gained from litigating a series of recent high profile tax cases, discussing issues and challenges that are likely to come to your state.</p>
<p>11:30-12:30</p>	<p>Roundtable & Information Sharing Session</p> <p>MTC roundtable discussions provide a forum for public sector tax attorneys to share ideas and seek guidance from colleagues in other states. We request attendees to submit by COB Wednesday, Apr. 15 a brief description of any issues or challenges that may benefit from a group discussion. 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. We also invite attendees to offer extemporaneous state updates. Please send your discussion ideas to ray.langenberg@cpa.texas.gov. The roundtable is not eligible for CLE credit.</p>
<p>12:30-2:00</p>	<p>Lunch</p>
<p>2:00-3:00</p>	<p>Legislative Update with a Focus on State Taxation of NCTI (1.0 HOUR)</p> <p>Carl Davis, Research Director at the Institute on Taxation and Economic Policy (ITEP), will update us on state legislative developments around the country and his expectations about legislation going forward. He will be joined by MTC staff to discuss options available to states to counter tax base erosion that has resulted from international profit shifting and the steps that a growing number of states have taken to tax NCTI (net CFC</p>

	<p>tested income), a component of the 2025 federal budget reconciliation act.</p> <p><i>Panelists:</i> Carl Davis—ITEP; Helen Hecht—MTC; David Merrien—MTC</p>
<p>3:00-4:00</p>	<p>Data Center Fundamentals (1.0 HOUR)</p> <p>States across the country have amended their laws to specifically address the taxation of data centers. This panel is designed to give tax administrators and their counsel a better understanding of the infrastructure and activities inside data centers, the resources and personnel required to operate them, why some data centers have compartmentalized physical structures, etc. Having a better understanding of data centers will help revenue agencies as they apply their state’s tax laws and develop rules.</p> <p><i>Panelists:</i> John Wade—Senior electrical engineer at Oak Ridge National Lab and a lecturer at the University of Tennessee’s Tickle College of Engineering; Shannon Brandt—Texas</p>
<p>4:00-4:15</p>	<p>Break</p>
<p>4:15-5:00</p>	<p>Taxing the Extractive Industry and Related Industries—Part II (.75 HOURS)</p> <p>This panel will address income tax sourcing of commodity and hedging transactions, interstate sales of natural gas, and revenue from the transportation of natural gas. It also will address whether mineral extraction is manufacturing</p> <p><i>Panelists:</i> Ray Langenberg—Texas; Miranda Scroggins—Louisiana; David Merrien—MTC</p>

5:00-5:30

Recent Major State Tax Developments (.50 HOURS)

This session will highlight significant recent developments in state tax law and discuss their implications for public sector state and local tax employees. Presentations will be delivered by members of the MTC staff and/or state tax attorneys involved in the developments.