



**Report of the Litigation Committee
To the Executive Committee**

April 23, 2026

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

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 and on April 20, 2026 in conjunction with the 2026 Spring meetings in Knoxville. The agendas are attached to this Report.

Attendance was open not only to public sector tax attorneys but also in the case of the afternoon sessions to non-attorney staff who could attend in person (except for the roundtable session which was open exclusively to attorneys)..

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.

The number of persons who attended these training programs this past fiscal year was as follows:

New Orleans fall training	51 in-person	42 remote
Knoxville spring training (# registered as of 4/6/26)	44 “	29 “

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



MULTISTATE TAX COMMISSION

**MTC ATTORNEY TRAINING
KNOXVILLE – APRIL 20, 2026
AGENDA**

8:30-8:45 Introduction

8:45-10:00 Professor Andrew D. Appleby, University of Tennessee Winston College of Law

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

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.

Presenters: Ray Langenberg—Texas; Brad Young—Arkansas; Hugh McKinnon—Tennessee; Laurel Hall—Tennessee

11:00-11:30 Download from a SALT Leader – Jason Luther

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.

11:30-12:30 Roundtable & Information Sharing Session

This roundtable will include a presentation by Brian Fliflet, Deputy General Counsel of the Illinois Department of Revenue, on recent litigation of significance in Illinois.

2:00-3:00 Legislative Update with a Focus on State Taxation of NCTI

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 tested income), a component of the 2025 federal budget reconciliation act.

Panelists: Carl Davis—ITEP; Helen Hecht—MTC; David Merrien—MTC

3:00-4:00 Data Center Fundamentals

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.

Panelists: 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

4:15-5:00 Taxing the Extractive Industry and Related Industries—Part II

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.

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

5:00-5:30 Recent Major State Tax Developments

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

Presenters: Jonathan White and Bruce Fort—MTC