



Tax Practice & Procedure Monthly Roundtable

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Tax Practice & Procedure Monthly Roundtable
Monday, July 27, 2015
1:00 – 2:00 pm Eastern

Title: What's New in SALT

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The exciting challenge in State and Local Tax (“SALT”) is that it changes every day. With fifty states and the District of Columbia and our federalist system, changes come every day in the states on every level – legislative, executive and judicial. Add to this the wild card that is the localities, and the level of complexity is overwhelming. This information sharing will focus on the activity that occurs at the federal level and how it will impact the practice of state and local taxation. While each state has the right to impose its own tax regime, every law and regulation must pass the “constitution” test. i.e., is the law constitutional? The two oversight teams that make the decisions that impact the states are the U.S. Supreme Court and Congress. 2015 brought three new Supreme Court decisions and new and recycled legislation in Congress. The Supreme Court cases provide a direct impact on state and local taxes while the pieces of legislation highlight the interaction between the states, their tax regimes, the Supreme Court and the constitutional restrictions in state taxation.

Supreme Court

Alabama Dept. of Revenue, et al. v. CSX Transportation, Inc., No. 13-1553 (March 4, 2015)

Comptroller of Treasury of Md. V. Wynne et ux, No. 13-485 (May 18, 2015)

Direct Marketing Association v. Brohl, No. 13-1032 (March 3, 2015)

Federal Legislation

Marketplace Fairness Act of 2015. S 698|

Remote Transactions Parity Act of 2015

Online Sales Simplification Act of 2015.

Business Activity Tax Simplification Act .HR 2584 (6/1/2015)

Related People

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