

SALT: A Rich Legacy and Richer Future

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Other long-time SALT professionals in this compendium will write about the past of SALT law, how it came to be, and how it has progressed and expanded over the years. While that narrative is necessary to provide the context of why SALT is important, it is also necessary to document why SALT is considered such a dynamic area of the tax law and why so many people continue to want to practice SALT.

One of the reasons that participation in SALT is so attractive is that SALT has the challenge of multiple levels of law and different rules of law in each state. As one colleague noted, “It’s the Wild, Wild West out there!” While there are some federal constitutional restrictions, there is no overarching, uniform body of law that dictates the uniform taxation of any position. Every transaction or activity can be treated differently, requiring a true cost–benefit analysis for taxpayers to determine the end cost of every position. This poses exciting challenges for those that write, administer, interpret, implement, and estimate the impact of each law in each state.

The complex and varied set of laws, regulations, and rulings within SALT are mirrored in the wide number of fulfilling careers that SALT offers for those interested in SALT practice. State tax departments, professional entities, individuals, academics, and computer software providers are all part of the SALT world, and the subsets of each of these provide a wide range of careers. The ability to move between these professional areas also gives people the ability to gain experience in all areas of SALT within their professional lifetimes. The result is a robust group of professionals that has created a rich intellectual base and foundation for an outstanding library of analysis, articles, and publications.

One thing that identifies true SALT professionals is their enthusiasm for problem solving and their ability to analyze those problems on multiple levels. Another character trait shared by true SALT professionals is their sense of camaraderie and community. SALT is known as a practice area that fosters long-term friendships and professional relationships that cross over states, practice settings, and experience levels. This dynamic attracts an amazing group of people that also crosses generations, gender, and ethnicity.

With all these benefits, it is no wonder that SALT is growing—not only in the number of practitioners, but also in the types of individuals that participate in SALT. SALT has grown in an organic manner, which included a

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diverse base from the start. Members of diverse populations can be found in almost every SALT practice. Women have not only participated on a general level, but have also had a long history in SALT as directors of state tax departments, heads of legal sections within the state tax departments, partners in both law firms and accounting firms, heads of consulting practices, and “first chair” litigators—serving as a fantastic set of role models for both women and men alike. No matter who you are, SALT fully welcomes all who wish to join. SALT has also made a priority of seeking out young people and bringing them into the fold in thoughtful succession planning, both in an attempt to home grow SALT professionals and create a seamless body of SALT law to the benefit of clients, taxpayers, and taxing jurisdictions.

Until recently, there was no clear formal educational path to nurture a SALT professional. Most firms brought young people into SALT by teaching on the fly. Educational opportunities have been and continue to be provided by professional and trade groups such as the Institute for Professionals in Taxation (IPT) and COST. Three national annual programs, the Georgetown Advanced SALT Institute, NYU Institute on State and Local Taxation, and the Hartman program, have offered in depth programs developed and presented by leading SALT professionals, adding a rich history of thought leadership. Members of the SALT committee work in partnership with members of the IPT to organize the annual ABA/IPT Advanced Tax Seminars, which provide week-long CLE on the latest trends in state and local income, sales, use, and ad valorem taxation. Some law schools have offered a SALT class as either part of the general JD program or as one class in an LLM program. Georgetown University Law Center is the first in the nation to offer a dedicated SALT Certificate both as part of the resident LLM program and as the separate long-distance Executive program. Georgetown also offers a long-distance stand-alone SALT Certificate for non-lawyers with the option of getting a Masters in of Studies in Law–Taxation. These educational opportunities reflect the growing need to educate the increasing numbers of SALT practitioners.

Home, Sweet Home

The ABA Tax Section has been the “home base” to SALT attorneys for years and has a dedicated SALT Committee. The Section publications produced by the SALT Committee have long been the unifying force in preserving and encouraging SALT discourse and cutting edge thought leadership. The long-standing *Sales & Use Tax* and the *Property Tax Deskbooks* reflect the contributions of over 100 SALT Committee members who have provided multistate law information and opinions since long before the current Internet research capabilities. The State and Local Tax Edition of *The Tax Lawyer*, and its predecessor, *The State and Local Tax Lawyer*, have also provided opportunities to bring young people into SALT with an open article policy. This policy has allowed young SALT lawyers the opportunity to write notes and articles and see them published. This spirit of mentorship and inclusion has been a

focus of the SALT Committee in general and is one of the reasons why young people see a future for themselves in SALT.

My students ask all the time, “Why did you go into SALT?” My answer—and I am sure the answer of most of my colleagues—is the same every time. I love what I do. I love the exciting, complex issues that change almost every day. I love the people I have met and continue to meet in the practice of SALT, and I know this is just the beginning of a body of law and business that will continue to evolve and grow for years. SALT is the way to go if you want to pursue a full and rich professional life and have a good time doing it! The door is open—walk through it.