

## State and Local Tax Committee

By Stephanie Lipinski Galland\*

The State and Local Tax Committee (SALT) is an active part of the Tax Section, with almost 400 members. The SALT Committee focuses on the growing and challenging issues of state taxation for all 50 states and the District of Columbia. The Committee is made up of private practitioners, state tax department staff, corporate in-house counsel and tax department professionals, academics, and trade association members. The dynamics of this mix assure that many points of view are shared and that sessions at Section meetings are both practical and informative.

State and local taxation now generally represents more than 50% of the tax liability of a multistate business. In prior years, states conformed to the federal model to determine state tax liability. That is no longer the case. Faced with growing unfunded mandates and growing budget issues, states have reacted by deconforming and developing new and innovative positions on how businesses should be filing and paying state taxes. Examples of this trend include taxing *Geoffrey*/intellectual property companies and Delaware holding companies. Additional issues include state specific throwback rules, limitations on

carry backs and carry forwards, forced combination, allocation versus apportionment and, of course, nexus.

The SALT Committee also is involved in following the federal legislation for Business Activity Tax, the Internet Tax Freedom Act, the State Sales Tax Simplification legislation and the Model State Tax Tribunal Act. Future projects include the possible NCCUSL UDITPA revisions.

In addition to the above, the Committee cosponsors the ABA-IPT Sales/Use, Property, and Income Tax Seminars in New Orleans every spring and the ABA-Georgetown State Tax Symposium in May in conjunction with the Georgetown State

and Local Tax Institute. The Committee also publishes the *Sales & Use Tax and Property Tax Deskbooks*, as well as the annual *State and Local Tax Lawyer* and its companion *Symposium Edition* featuring papers presented at the Georgetown Symposium. The Committee is pleased to announce that beginning this year, future issues of the annual *State and Local Tax Lawyer* will be published as the *State and Local Tax Edition of The Tax Lawyer*, taking the place of the traditional summer issue of *TTL*. The Committee looks forward to working on *TTL's State and Local Tax Edition* and welcomes SALT article submissions from members.

The SALT Committee has the honor of having one of its newer members appointed to the Tax Section Nolan Fellows. The SALT Committee welcomes new members and the officers and members look forward to seeing you at the next meeting. ■

\*Thompson Coburn LLP, Washington, DC.

### UPDATE YOUR STATE AND LOCAL TAX LIBRARY TODAY

with these bestselling titles from the Tax Section:

#### THE PROPERTY TAX DESKBOOK AND THE SALES & USE TAX DESKBOOK

These multi-jurisdictional resources focus on state and local tax matters. Written and updated annually by practitioners with extensive experience in the property and sales/use tax practices in the states, each Deskbook provides a state-by-state analysis of the most important principles and positions in each state, with citations to pertinent statutes, rules, regulations, case law, bulletins, and local practices—information often impossible for practitioners from other states to find. **Deskbook Member Price: \$225 (includes a searchable CD-ROM).**

#### THE STATE AND LOCAL TAX LAWYER

Published in collaboration with Georgetown University Law Center since 1996, this annual, peer-reviewed journal presents scholarly and practical articles on cutting-edge state and local tax issues. All eleven previous issues are available for purchase in hard copy, and individual articles can be downloaded as pdfs through the ABA webstore. **Member Price: \$95/print edition; \$25/individual article downloads.** Beginning this year, future issues will be published as the annual *State and Local Tax Edition of The Tax Lawyer* and will be sent to Section members as a benefit of membership.

FOR MORE INFORMATION, GO TO: [www.abanet.org/tax/pubs](http://www.abanet.org/tax/pubs).