



## Maria M. Todorova

Partner  
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### Education

LL.M. in Taxation, New York University School of Law  
J.D., *cum laude*, University of Georgia School of Law  
B.S., *summa cum laude*, DeVry University

### Bar Admissions

Georgia

### Background

Maria Todorova serves as national state and local tax counsel to many of the Fortune 100 and other industry-leading companies, helping them successfully navigate through multi-state state and local tax audits and litigation, complex tax reporting positions and sophisticated business restructuring opportunities. Maria currently serves on the firm's Executive Committee and as a deputy practice group leader of the firm's Tax Practice.

Maria regularly represents clients in a variety of industries including communications, energy, technology, financial, retail, manufacturing and hospitality, providing strategic advice and advocacy on matters across the United States in all areas of state and local taxation. Maria has extensive experience with industry-specific communications, energy and technology tax issues.

Maria stays active in the SALT community and frequently speaks on state and local tax topics in various forums including the Broadband Tax Institute, the Wireless Tax Group, the State Tax Roundtable for Utilities and Power, Telestrategies, the Tax Executives Institute's national and regional tax conferences, the Council on State Taxation's national and regional state tax conferences, New York University's Institute on State and Local Taxation, the Hartman SALT Forum. Maria currently serves as an adjunct professor at Emory University School of Law teaching state and local taxation.

Maria is conversant in Italian and Russian and fluent in Bulgarian.

### Awards

- Recognized by *Law360* as a "Rising Star" in the area of tax **(2019)**
- Recognized by *The Legal 500 United States* in the area of US taxes: contentious **(2018-2020, 2022)**
- Recipient, Georgia Tax Section Outstanding Student Award, *University of Georgia School of Law*

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### Professional Activities

- Adjunct Professor, state and local taxation, Emory University School of Law
- Member, Tax Editorial Advisory Board, *Law360*

### Articles

- SALT Discrimination Under the 'Affirmative' Commerce Clause(July 25, 2022)  
*Tax Notes State*
- Work Product: Waiver and Recent Lessons in Keeping Protection(June 21, 2021 )  
*Tax Notes State*
- Altera Could Bolster State Transfer Pricing Scrutiny(July 2, 2020)  
*Law360*
- You probably have it wrong: State reporting of federal changes(September 13, 2019)  
*Tax Notes*
- The growing trend of state transfer pricing scrutiny(August 27, 2019)  
*Law360*
- It's time to balance the scales: *Chevron* deference(August 7, 2019)  
*Tax Notes*
- Ladders Out of Chaos: State Constitutional Limitations on State and Local Taxes(Volume 29, Number 4, July 2019)  
*Journal of Multistate Taxation and Incentives*
- 4 State Responses To Opportunity Zones(June 24, 2019)  
*Law360*
- Tax Perspectives On Kisor V. Wilkie: Part 2(April 2, 2019)  
*Law360*
- Tax Perspectives On Kisor V. Wilkie: Part 1(March 29, 2019)  
*Law360*
- Moving into Worldwide Waters? States Reaching Beyond the Water's-Edge(March 20, 2018)  
*Bloomberg Tax – Daily Tax Report: State*

### Presentations

- Local Taxes and Constitutional Constraints(April 27, 2022)  
COST Income Tax Conference

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- 2022 State Income Tax Updates(April 20, 2022)  
TEI 2022 State Income Tax School
  - State Tax Issues to Watch in 2022(February 22, 2022)  
TEI Atlanta
  - 2021 Intermediate/Advanced State Income Tax School(December 6, 2021)  
COST
  - What the L?(October 29, 2021)  
Hartman SALT Forum
  - State Tax Consequences of Recent Federal Legislation(October 27, 2021)  
76th TEI Annual Conference
  - Can "Gross" Ever Be Removed From Gross Receipts Taxes?(October 12, 2021)  
Telestrategies Conference
  - Bruins & Bison & Tigers, Oh My! A SALT Controversy and Litigation Update to  
Protect Your Company(September 30, 2021)  
TEI Nashville webcast series
  - Transfer Pricing in the Technology Arena(August 11, 2021)  
COST 2021 State and Local Tax Workshop for the Tech Industry
  - Overview of Tax(May 19, 2021)  
ACC Georgia Chapter
  - Tax Planning for Rapidly Changing Supply Chains and Business Models(April 29,  
2021)  
COST State Income Tax Webinar
  - The Next Chapter In Transfer Pricing(April 21, 2021)  
DF/W State Tax School
  - State and Local Tax Trends Communications Companies Should Know  
About(February 24, 2021)  
Telestrategies webinar
  - Constitutional issues and special apportionment in the time of COVID(February 16,  
2021)  
STARTUP Webcast and Meeting
  - Virtual Property Tax Developments and Trends to Watch(February 9, 2021)  
IPT Atlanta Local Luncheon

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- The Top SALT Audit Issues in 2021(January 5, 2021)  
Eversheds Sutherland January Outlook webcast series
  - 2021 Tax Outlook Webcast series(January 5-15, 2021)
  - State Attacks on Transfer Pricing Here Come the Locals(August 26, 2020)  
TEI
  - In Other News... Non-COVID–19 Related Direct Tax Updates(June 16, 2020)  
TEI
  - Local Taxes and Constitutional Constraints (June 11, 2020)  
TEI
  - SALT Litigation Update(May 21, 2020)  
TEI
  - Sales Tax Update(May 20, 2020)  
Electronic Transactions Association (ETA) and Eversheds Sutherland
  - Income/Business Activity Tax Update(May 6, 2020)  
Electronic Transactions Association (ETA) and Eversheds Sutherland
  - Recent federal and state tax developments impacting the electric utility industry(April 21, 2020)
  - Making Sense of Nexus Post *Wayfair*(February 26, 2020)  
2020 COST Sales Tax Conference
  - The Next Chapter of Transfer Pricing & Brief Update on Gross Receipts Taxes(November 19, 2019)  
TEI Atlanta Chapter Luncheon
  - To Be Or Not To Be – Judicial Deference in State Tax Controversies(October 30, 2019)  
26th Annual Paul J. Hartman SALT Forum
  - Judicial Deference Part II - Issues and Challenges for State Taxes(October 29, 2019)  
TEI 74th Annual Conference
  - Local Taxes and New Frontiers Including Constitutional Restraints(October 23, 2019)  
COST 50th Annual Meeting
  - State Attacks on Transfer Pricing(October 17, 2019)  
TEI Dallas SALT Day

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- Litigation Trends in State Tax(October 17, 2019)  
TEI Dallas SALT Day
  - Tax Issues for General Counsel(October 1, 2019)  
Houston ACC Roundtable
  - State Income Tax Controversy(September 24, 2019)  
BTI Annual Conference
  - Living in a Digital World: The Implications of Digital Tax Proposals on US  
Business(September 23, 2019)  
AICPA & CIMA US Tax Update
  - Because You Know I'm All About the Base: Unitary Businesses, Combined Reporting  
and Tax Havens(September 18, 2019)  
TEI Seattle Chapter Meeting
  - Survey of Today's Most Important State Indirect Tax Cases – Including Sales  
Taxation in a Post-*Wayfair* World (Ex Property Taxes)(July 30, 2019)  
COST State Indirect Tax Seminar
  - Strategic Considerations for Managing Your Audit and Litigation Portfolio(May 22,  
2019)  
2019 TEI Audit and Appeals Conference
  - State Tax Legislative and Litigation Update (May 15, 2019)  
Communications Taxation Conference
  - To Be or Not To Be: Judicial (*Chevron*) Deference in State Tax Controversy(May 15,  
2019)  
STARTUP
  - Taming Local Taxes by Enforcing State and Federal Constitutional  
Constraints(February 26, 2019)  
COST 2019 Sales Tax Conference & Audit Session
  - Discussion of State Tax Cases and Issues - Including the Post-*Wayfair*  
World(December 12, 2018)
  - Council on State Taxation (COST)
  - National Developments in State and Local Tax(December 4, 2018)  
Tax Executives Institute (TEI)
  - The Next Chapter in Transfer Pricing(December 4, 2018)  
Tax Executives Institute (TEI)

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- State and Local Tax Forum(October 17-19, 2018)  
Paul J. Hartman
  - 2018 TEI Region II Tax Forum(June 4-5, 2018)
  - National State and Local Tax Cases and Issues(May 16, 2018)  
TEI Nashville Chapter
  - State and Local Tax Day(May 15, 2018)  
Tax Executives Institute (TEI) Denver Chapter
  - Audits & Appeals Seminar: State and Local Tax Controversy(May 2-3, 2018)  
Tax Executives Institute (TEI)
  - Tax Executives Institute (TEI) 68th Midyear Conference(March 25-28, 2018)
  - COST 2018 Sales Tax Conference and Audit Session(February 26 - March 1, 2018)
  - NYU 36th Institute on State and Local Taxation(December 4-5, 2017)  
New York University
  - Handling State Tax Controversy to Win(November 9, 2017)  
STARTUP Fall Conference
  - Perfecting the Partnership: How In-House Counsel Can Work Strategically with Their  
Tax Department, Including Tax Considerations for Financial Transactions(November  
7, 2017)  
ACC Houston Chapter
  - The Broadband Tax Institute Annual Conference(October 15-18, 2017)
  - TEI Seattle Chapter Meeting(September 19, 2017)  
Tax Executives Institute, Inc. (TEI)
  - TEI Atlanta Half-Day SALT Program(June 27, 2017)  
Tax Executives Institute (TEI)
  - COST Mid-Atlantic Regional State Tax Seminar – Philadelphia(June 8, 2017)
  - 2017 TEI Region II Tax Forum(June 5 - 6, 2017)
  - National State Local Tax Update(May 16, 2017 - May 18, 2017)  
STARTUP Spring Conference
  - TEI’s Audits & Appeals Seminar: Managing State and Local Tax Controversies(May 3,  
2017)

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- TEI Philadelphia Chapter SALT Day Program(February 22, 2017)  
Tax Executives Institute (TEI)
  - You Talkin' to Me? Useful Guidance to Help Tax Authorities & Taxpayers Speak the 'Same Language'(January 25, 2017)  
Manufacturers' Education Council 26th Annual Ohio Tax Conference
  - TEI Cincinnati Chapter Meeting(April 26, 2010)

### Legal Alerts

- New York revises recently issued "final draft" corporate tax regulations (August 8, 2022)
- Updates from the MTC's Summer Meetings (August 5, 2022)
- They have arrived: New York issues "final draft" corporate income tax apportionment regulations (July 20, 2022)
- Updates from the MTC's Uniformity Committee Spring Meeting (April 22, 2022)
- Georgia's 2022 legislative session ends with significant tax legislation (April 7, 2022)
- Georgia's tax legislation survives 2022 Crossover Day (March 17, 2022)
- New York Governor announces fiscal year 2023 budget (January 20, 2022)
- No loss: Stricken by the Pennsylvania Supreme Court, the NOL deduction nevertheless is allowed (January 6, 2022)
- Updates from the MTC: The Executive Committee approves California's return, and the Uniformity Committee focuses on two projects (November 12, 2021)
- Louisiana Department of Revenue implements managed audit program to address transfer pricing issues (October 28, 2021)
- SCOTUS denies certiorari in New York opioid stewardship payment challenge (October 4, 2021)
- Just when you thought you were out: The Maryland Comptroller drops proposed sourcing reg for the digital ad tax (August 31, 2021)
- Department of Taxation and Finance releases long awaited guidance addressing pass-through entity tax (August 27, 2021)
- New Jersey to restore pre-pandemic nexus standards (August 9, 2021)

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- SCOTUS denies New Hampshire’s motion challenging Massachusetts’ taxation of nonresident remote workers during Covid-19 (June 28, 2021)
  - Georgia offers another dose of COVID relief: Governor enacts temporary property tax relief for manufacturers (May 5, 2021)
  - MTC Uniformity Committee update—hey partner, let’s tax your digital goods and services (April 29, 2021)
  - Connecticut proposes digital advertising services tax and employee-elective wage compensation tax on employers (April 19, 2021)
  - Not enough lipstick: Maryland Legislature amends digital ads and digital products taxes (April 12, 2021)
  - New York Legislature finalizes FY 2022 budget (April 8, 2021)
  - Georgia’s 2021 Sine Die – Thoughtful policy mixed with last minute surprises and everything in-between (April 1, 2021)
  - MTC SITAS Committee meeting – transfer pricing group holds first meeting since 2016 (March 23, 2021)
  - Georgia Legislature approves Taxpayer Fairness Act limiting administrative deference (March 22, 2021)
  - Georgia legislature proposes to eliminate high-tech sales tax exemption (February 26, 2021)
  - New York Governor announces Fiscal Year 2022 budget (January 20, 2021)
  - Congress unveils 2020 energy tax extenders (December 21, 2020)
  - MTC Executive Committee Fall meeting update—SITAS Committee regroups and amended P.L. 86-272 statement moves forward (November 24, 2020)
  - California Superior Court invalidates sales tax Regulation 1585 awarding refund on sales of bundled cellular telephones (November 17, 2020)
  - Oregon DOR CAT rulemaking in full swing (November 13, 2020)
  - California and San Francisco ballot measures raise important worker classification issues (November 11, 2020)
  - MTC 2020 fall committee meetings begin (November 5, 2020)
  - New Jersey fixes “trapped dividend exclusion” problem (November 5, 2020)



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- State and local tax ballot measures (November 4, 2020)
  - Oregon proposed rules - broadcaster and unitary ownership threshold (October 28, 2020)
  - Massachusetts Appeals Court issues opinion favorably interpreting Internet Tax Freedom Act's screening software requirement (September 9, 2020)
  - Merely deriving receipts from New Jersey sources does not create nexus for Corporation Business Tax purposes (September 9, 2020)
  - Eversheds Sutherland files amicus curiae brief on behalf of COST in Fresno Measure P case (September 8, 2020)
  - Eversheds Sutherland files amicus curiae brief on behalf of COST in San Francisco Prop C (June 2018) case (September 4, 2020)
  - D.C. Council considers advertising and personal information sales taxes (July 7, 2020)
  - Georgia General Assembly adjourns with new tax legislation (June 29, 2020)
  - California State Board of Equalization does not issue guidance on property tax disaster relief for COVID-19 (June 15, 2020)
  - Pennsylvania Attorney General criticized for not representing Department of Revenue (June 12, 2020)
  - Mississippi Supreme Court doubles down denying deference to DOR regulation (June 3, 2020)
  - Louisiana Legislature passes Marketplace Collection Bill (May 28, 2020)
  - MTC 2020 spring committee meetings (April 23, 2020)
  - MTC spring committee meetings – executive committee (April 23, 2020)
  - Down a rabbit hole: New Jersey regulations provide guidance on GILTI and FDII apportionment (April 22, 2020)
  - COVID-19 telework triggers state tax withholding guidance (April 20, 2020)
  - Inside California's Office of Tax Appeals (April 13, 2020)
  - New York budget bill passes legislature (April 7, 2020)

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- Texas Trifecta – Texas Supreme Court issues three decisions on cost of goods sold deductions (April 6, 2020)
  - TCJA’s NOL limitations rolled back in congressional COVID-19 response (April 3, 2020)
  - Eversheds Sutherland files an amicus curiae brief on behalf of COST (April 3, 2020)
  - New York extends personal income and corporate tax filing and payment deadlines due to COVID-19 (March 30, 2020)
  - New York addresses abatement of interest on sales tax remittances, extends court deadlines (March 23, 2020)
  - SALT issues arising from the Coronavirus (COVID-19) crisis (March 20, 2020)
  - Maryland passes digital advertising service tax (March 19, 2020)
  - What you need to know today about COVID-19 and California taxes (March 18, 2020)
  - Significant tax legislation moves forward in Georgia (March 17, 2020)
  - Remaining section 45Q guidance submitted to OIRA for review (March 16, 2020)
  - New York Senate introduces digital advertising tax bill (March 14, 2020)
  - Maryland’s digital advertising tax bill passes out of committee with amendments (March 6, 2020)
  - Congressional hearing on Wayfair raises sales tax burden issues (March 4, 2020)
  - Maryland hearing on Digital Advertising Tax highlights problems, hints at amendments (March 2, 2020)
  - Ready, set, sequester? — A guide to the recently released section 45Q guidance (February 25, 2020)
  - Section 45Q Guidance Released (February 19, 2020)
  - Nebraska Legislature Considers Sales Tax on Digital Advertising (February 14, 2020)
  - Caring is not sharing — New York’s proposed tax on data (February 5, 2020)
  - Legal Alert: Maryland State Senate’s Budget and Taxation Committee Hears Testimony on Proposed Digital Advertising Tax (January 30, 2020)

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- Legal Alert: New York Governor announces 2021 budget (January 23, 2020)
  - Legal Alert: Tax on digital advertising introduced in Maryland Senate, hon (January 10, 2020)
  - Legal Alert: Happy New Year! New York Court strikes down retroactive decertification of a tax credit (January 6, 2020)
  - Congress unveils energy tax extenders (December 17, 2019)
  - Wisconsin appellate court affirms Microsoft's sourcing of receipts (November 5, 2019)
  - MTC Uniformity Committee considers updated marketplace facilitator white paper (November 5, 2019)
  - Illinois appellate court upholds Chicago streaming tax (October 2, 2019)
  - Legal Alert: Expensing 2.0 – Treasury and the Internal Revenue Service thoughtfully consider comments on the proposed § 168(k) regulations and provide helpful guidance to regulated public utilities (September 24, 2019)
  - Legal Alert: Court holds California local tax subject to supermajority voting requirement, California Supreme Court review likely (September 9, 2019)
  - New Jersey dumps GDP allocation methodology (August 21, 2019)
  - Third time's not the charm—New York Tribunal rejects market-based sourcing (August 6, 2019)
  - Court holds California local taxes not subject to supermajority voting requirement (July 9, 2019)
  - State tax implications of US Supreme Court's limitation of judicial deference to agency interpretations of their own regulations (June 27, 2019)
  - Court issues opinions regarding inclusion of developer fees in cost basis under the Section 1603 Renewable Energy Cash Grant Program (June 24, 2019)
  - New York Legislation excluding 95% of GILTI awaits governor's signature (June 21, 2019)
  - Taxation without a DC location – the District of Columbia's Universal Paid Leave Act tax goes into effect July 1, 2019 (June 20, 2019)
  - IRS reaffirms that negotiated rates under PPA prevents solar facility from classification as "public utility property" (June 12, 2019)

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- IRS releases 2019 section 45 production tax credit amounts (June 7, 2019)
  - Legal Alert: Return to sender – Chevron deference lives (for the moment) (May 22, 2019)
  - Legal Alert: IRS requests comments on the normalization requirements relating to excess tax reserves resulting from the Tax Cuts and Jobs Act (May 9, 2019)
  - Legal Alert: IRS requests comments on section 45Q carbon sequestration credit in Notice 2019-32 (May 6, 2019)
  - California’s use tax nexus and marketplace collection requirements (April 26, 2019)
  - US Supreme Court hears trust nexus oral arguments (April 17, 2019)
  - New York Budget Bill passes Legislature (April 4, 2019)
  - Georgia Legislature enacts significant tax legislation but falls short on major sales tax proposals (April 4, 2019)
  - Maryland bill proposes digital goods tax (February 4, 2019)
  - Legal Alert: Missouri bill would require payment processors to collect sales tax (January 25, 2019)
  - Legal Alert: New York Governor proposes significant tax changes (January 17, 2019)
  - Legal Alert: New York instructs taxpayers on GILTI apportionment (January 14, 2019)
  - Legal Alert: DC QHTC regulation amended to require new application procedure (January 8, 2019)
  - Legal Alert: District of Columbia imposes Wayfair nexus standard, digital goods taxation and marketplace sales tax collection requirements (January 3, 2019)
  - Consolidated complexities – state corporate income tax implications of I.R.C. § 163(j) (December 18, 2018)
  - Proposed 163(j) regulations provide needed guidance to utilities (December 7, 2018)
  - House bill proposes tax credit extensions for renewable energy, biodiesel and alternative fuels and other energy tax provisions (November 30, 2018)
  - Thanksgiving dinner arrives early – New Jersey serves up some amnesty dessert with some penalty turkey (November 15, 2018)

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- Results are in – state tax ballot measures (November 8, 2018)
  - Multistate Tax Commission to explore updating P.L. 86-272 guidance (November 8, 2018)
  - Overlooked opportunities? State tax considerations relating to investments in federal qualified opportunity zones (November 2, 2018)
  - IRS tells utility not to count its (deferred tax) chickens before they hatch (October 24, 2018)
  - House Judiciary Committee considers ramifications of Wayfair decision (July 25, 2018)
  - IRS rules that a method of reflecting a federal income tax settlement in ratemaking violated the consistency rule of normalization (July 17, 2018)
  - Top New Jersey tax changes in the 2018 budget deal (July 5, 2018)
  - The long-awaited “solar beginning of construction notice”–Notice 2018-59 provides guidance for solar and other section 48 ITC-eligible facilities (June 27, 2018)
  - New Jersey legislature passes corporate tax increases, still negotiating with governor (June 27, 2018)
  - IRS releases 2018 section 45 production tax credit amounts (June 25, 2018)
  - US Supreme Court overrules physical presence standard, leaves plenty of questions (June 21, 2018)
  - New York bill introduced to exempt GILTI (June 12, 2018)
  - Legal Alert: Chicago streaming video tax does not violate federal and state law (May 30, 2018)
  - Legal Alert: Maryland’s limited interest on Wynne refunds ruled unconstitutional (May 29, 2018)
  - Legal Alert: IRS to crackdown on SALT deduction Cap workarounds (May 24, 2018)
  - Maryland enacts legislation adopting single sales factor apportionment (April 25, 2018)
  - Georgia Legislature enacts significant income, sales, and property tax legislation (April 4, 2018)

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- New York State budget adopts substantial changes in response to federal TCJA (April 2, 2018)
  - Georgia passes legislation to provide deduction of GILTI from the state tax base (March 21, 2018)
  - IRS clarifies revenue procedure 2017-47 safe harbor for inadvertent normalization violations (February 28, 2018)
  - Energy tax extenders package passed (February 13, 2018)
  - Will Georgia conform to federal tax reform? Annual legislation introduced (February 5, 2018)
  - Legal Alert: Tax Reform Bill–The Impact of Federal Tax Rate Reductions on Utility Rates–Guiding Principles (January 12, 2018)
  - Legal Alert: Tax Extender Act of 2017 Proposes Changes for Renewable and Nuclear Power, Alternative Fuels and Other Energy Tax Provisions (January 5, 2018)
  - Final Tax Reform Bill Released – What Does it Mean for the Energy Sector? (December 19, 2017)
  - A Comparison of the Energy Tax Changes in the Proposed House and Senate Tax Reform Bills (November 16, 2017)
  - The State and Local Tax Implications of Federal Tax Reform (November 10, 2017)
  - Energy Tax Changes Proposed by House Republicans Tax Reform Bill (November 7, 2017)
  - DC Office of Tax and Revenue Launches New QHTC Sales and Use Tax Exemption Application/Pre-Certification Process (October 27, 2017)
  - Pennsylvania Supreme Court Finds Flat-Dollar NOL Cap Unconstitutional, But Upholds Percentage Cap (October 18, 2017)
  - Legal Alert: New California Tax Agencies’ Roles Clarified (September 20, 2017)
  - Legal Alert: Virginia Supreme Court Limits Corporate Income Tax Addback Exception (September 1, 2017)
  - Legal Alert: Congress Holds Hearing on Legislation to Limit State Taxation (July 25, 2017)
  - Legal Alert: Georgia Senate Special Tax Exemption Study Committee Holds First Meeting (July 19, 2017)

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- California Legislature Passes Bill That Creates Two New Tax Agencies and Reduces the Board of Equalization's Powers (June 16, 2017)
  - IRS Releases 2017 Section 45 Production Tax Credit Amounts (April 18, 2017)
  - US Supreme Court's Ruling Bolsters Taxpayers' First Amendment Right To Pass Through Fees (and Taxes) (April 7, 2017)
  - Maybe Next Season? Georgia Tax Bills Collapse in Last Day of Session (April 5, 2017)
  - Check Your Decommissioning Costs—a Federal Court Narrows the Scope of Eligible Section 172(f) Decommissioning Costs (April 3, 2017)
  - Multistate Tax Commission to Explore Model Entity-Level Tax on Partnerships (March 10, 2017)
  - Check Your Michigan Unitary Group Filings—LaBelle Is Final (March 7, 2017)
  - MTC Adopts Allocation and Apportionment Regulations (February 28, 2017)
  - Georgia Tax Tribunal Issues Two New Decisions on Remote Seller Nexus and Georgia Tax Credit Elections (February 20, 2017)
  - California Legislative Committee Holds Informational Hearing on Lucent and Administering California's Technology Transfer Agreement Law (February 3, 2017)
  - Legal Alert: NYC Administrative Law Judge Determines Long Distance Telecommunications Service Fees Exempt from Utility Tax (January 19, 2017)
  - Legal Alert: California Court of Appeal Holds Doing Business ≠ Any Activity Engaged In for Pecuniary Gain (January 14, 2017)
  - Legal Alert: Checkfree – Another Taxpayer Win on New York State Online Service Receipt Sourcing; ALJ Determination Mirrors Expedia (January 13, 2017)