State & Local Tax

Steptoe's state and local tax (SALT) practice litigates complex and varied state and local tax matters, including income, sales and use, and property tax issues, in administrative proceedings and state and federal courts, and helps clients seek legislative solutions to industry-wide issues. We also counsel clients on the multistate tax implications of their business transactions, including constitutional tax, corporate income tax, excise tax, and multistate taxation and nexus issues.

Our SALT team includes experienced tax litigators who have broad commercial litigation and tax litigation experience. The combination of our trial tested litigation skills and up-to-date tax experience enables us to take on the most challenging cases and achieve outstanding results for our clients.

State and Local Tax Litigation

We have extensive experience in all aspects of state and local tax controversies and litigation, from managing audits and property tax valuation and classification appeals to filing appeals of administrative actions to negotiating settlements and trying cases and appeals.

Constitutional Tax Issues

Our SALT lawyers have considerable experience with federal commerce clause, due process clause and equal protection clause issues, as well as state-specific constitutional provisions such as the uniformity clause, which deals with property taxes and requires that property taxes as imposed on a class of property be uniformly applied.

Tax Consequences of Mergers and Acquisitions

Our lawyers counsel clients on the state and local tax consequences of mergers and acquisitions, both income tax and sales tax, including whether an asset sale is a casual sale for state sales tax purposes. We also work with corporate counsel to draft tax provisions for merger and acquisition agreements.

Noteworthy

News & Publications

MEDIA MENTIONS

Law360 Quotes David Fruchtman on State & Local Tax Policy to Watch in 2021
January 5, 2021

MEDIA MENTIONS

Law360 Quotes David Fruchtman on SCOTUS State Tax Cases
September 23, 2020

PUBLICATIONS

Adapting 2020 Tax Expectations to COVID-19 Developments
Law360
May 6, 2020
By: Eric Solomon, Amanda Pedvin Varma, David A. Fruchtman

CLIENT ALERTS

April 20, 2020
By: Eric Solomon, Amanda Pedvin Varma, David A. Fruchtman

CLIENT ALERTS

Businesses: COVID-19 and Subnational Taxes: Some Relief...and Two Reminders
March 19, 2020
By: David A. Fruchtman, Aaron Hsieh

CLIENT ALERTS

Personal Income Taxes and COVID-19: A Caution
March 19, 2020
By: David A. Fruchtman, Aaron Hsieh

CLIENT ALERTS

Supreme Court Strengthens Arguments That Federal Law Protects Electronic Commerce From Discriminatory State Taxes
March 5, 2020
By: David A. Fruchtman, Aaron Hsieh

PUBLICATIONS

The Int’l, Federal and State Taxation Forecast for 2020
Law360
January 22, 2020
By: Eric Solomon, Amanda Pedvin Varma, David A. Fruchtman, George Callas

CLIENT ALERTS

2020 Tax Forecast
January 14, 2020
By: Eric Solomon, Amanda Pedvin Varma, David A. Fruchtman, George Callas

PUBLICATIONS

Illinois Sales and Use Taxes
32nd ed., 2018-2019
American Bar Association Sales and Use Tax Deskbook
September 2019
By: David A. Fruchtman
Events

WEBINARS
State and Local Taxation: Headline News and Trends (Expanded Edition)
December 15, 2020
Speaker: David A. Fruchtman

WEBINARS
State and Local Taxation: Headline News and Trends
September 16, 2020
Speaker: David A. Fruchtman

WEBINARS
State and Local Taxation: Headline News and Trends (Expanded Edition)
June 23, 2020
Speakers: David A. Fruchtman, Eric Solomon

WEBINARS
State and Local Taxation: Headline News and Trends (Expanded Edition)
March 25, 2020
Speaker: David A. Fruchtman

WEBINARS
State and Local Tax: Headline News and Trends
December 18, 2019
Speaker: David A. Fruchtman

WEBINARS
The Changing Sales Tax Landscape - What's Ahead After Wayfair?
August 9, 2018
Daily Tax Update
DAILY TAX UPDATE
IRS Issues Interim Guidance on Section 4960
December 31, 2018

DAILY TAX UPDATE
IRS Issues Final Regulations for Public Approval of Tax-Exempt Private Activity Bonds
December 28, 2018

DAILY TAX UPDATE
TIGTA Issues Two Audit Reports
December 26, 2018

DAILY TAX UPDATE
Treasury Publishes IRS Lapsed Appropriations Contingency Plan
December 21, 2018

DAILY TAX UPDATE
JCT Releases TCJA Blue Book
December 20, 2018

DAILY TAX UPDATE
Senate and House to Vote on Continuing Resolution
December 19, 2018

DAILY TAX UPDATE
New York Attorney General Announces Stipulation Dissolving Trump Foundation
December 18, 2018

DAILY TAX UPDATE
New Version of Brady Tax Bill Released
December 17, 2018

DAILY TAX UPDATE
IRS, Treasury Issue Guidance on Previously Taxed Earnings and Profits
December 14, 2018

DAILY TAX UPDATE
IRS and Treasury Release Proposed BEAT Regulations
December 13, 2018

Explore Related
Primary Contact
David A. Fruchtman

Practices
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