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**Top State & Local Tax Cases Of 2019**

Law360

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**"Top State & Local Tax Cases Of 2019" article in Law360 quoting Jennifer Weidler Karpchuk**

In an article published on December 20 in Law360 discussing 2019's most influential state and local tax cases and its impact going into the new year, Chamberlain Shareholder Jennifer Weidler Karpchuk of Chamberlain Hrdlicka provides insight on *General Motors Corp. v. Commonwealth of Pennsylvania*.

"The court's analysis of due process and equal protection under the 14th Amendment, while not precedential for other states, still could be useful in considering when retroactivity applies in tax cases," explains Karpchuk. "To the extent that a state has a uniformity clause that is similar to Pennsylvania's, they need to be careful about how they're structuring their taxes."

When states apply any type of cap in their tax statute, they need to look at whether it would violate the uniformity clause within their statute, she said. Litigation might increase in other states as taxpayers look at the GM decision and see whether they can challenge similar statutes in their state, she added.

Subscribers to Law360 may access the full article [here](#).