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State and Local Tax Controversy & Planning

State and Local Tax Controversy & Planning

Chamberlain Hrdlicka has one of the largest and most experienced multistate State and Local Tax ("SALT") practices in the nation. We represent a broad range of clients from individuals to public and private multinational corporations. Our service includes representation in all facets of SALT controversies, and in the full spectrum of taxes imposed by state and local tax authorities.

Our state and local tax attorneys' substantive experience spans the full scope of SALT including: corporate income tax, capital stock tax, franchise tax, personal income tax, sales and use tax, realty transfer tax, bank taxes, insurance company taxes, utility taxes, gross receipts taxes (state or local), hotel taxes, fuel taxes, real estate tax assessment, and real estate tax exemption.

We regularly assist our clients in audits, administrative appeals, and judicial appeals, including state intermediate appellate courts, state Supreme courts, and U.S. Supreme Court. This breadth of experience enables us to provide continuity of representation throughout the controversy process, ensuring the highest levels of sophistication and service that our clients need as well as the focus upon efficient case management and cost control that they should expect.

State and Local Tax Planning

Complementing our tax controversy practice is our equally sophisticated tax planning and transactional practice, which serves domestic and foreign multinational companies across a wide variety of industries, from apparel and tools to construction and energy to internet and technology. Our clients range from wealthy individuals to Fortune 500 companies. We regularly advise our clients and issue tax opinions on corporate restructurings, acquisitions, general SALT minimization, and FIN 48 issues.

Representative Matters

Our track record of achievement for our clients speaks for itself. Some of the featured matters for which we were counsel follow. A more extensive list is available by visiting our web site.

- *Northwood Construction Company v. Upper Merland Township*, 856 A.2d 789 (Pa. 2004). Obtained a reversal by the Pennsylvania Supreme Court of a decision by the Pennsylvania Commonwealth Court wherein the Supreme Court held that it was a violation of the United States Constitution's Commerce Clause for a municipal gross receipts tax to be imposed without apportionment of interstate gross receipts.
- *In re Expedia Inc.*, Tax Review Board Opinion 10-9 (2010)

State and Local Tax Controversy & Planning, *Continued*

- Successfully challenged before the Philadelphia Tax Review Board a Philadelphia Hotel Room Rental Tax assessment made against an online travel company wherein it was held that only an operator of the hotel could be subject to the tax and that the online travel company was not an operator of the hotel. The decision of the Board was affirmed by the Court of Common Pleas and the Commonwealth Court. A petition seeking permission to appeal is presently pending before the Supreme Court.
- *Philadelphia Eagles v. Philadelphia Tax Review Board*, 573 Pa189, 823 A.2d 108 (2003)).
- Represented the *amicus curiae*, supporting the appeal of the Philadelphia Eagles football club before the Pennsylvania Supreme Court which held that the royalties received by the football team from its share of the National Football League's national television contracts was taxable gross receipts subject to Philadelphia's Business Privilege Tax to the extent the football games were played in Philadelphia only.
- *Cardinal Health PCS., Inc. v Commonwealth of Pennsylvania*, 255 FR 2008 (Commonwealth Court)
- Obtained a complete concession by the Commonwealth of Pennsylvania while a Commonwealth Court appeal was pending arising from a determination that net worth adjustments resulting from a corporate reorganization should be included as book income when calculating the corporation's foreign franchise tax liability.
- *Wissinoming Bottling Company v. School District of Philadelphia*, 654 A.2d 208, (Pa. Commw. 1995), affirmed by an evenly divided Supreme Court, 543 Pa. 402, 672 A.2d 279 (1996).
- Successfully challenged the assertion by the School District of Philadelphia that distributors of malt and brewed beverages were subject to the School District's Use and Occupancy Tax. The Court held that the Commonwealth's regulation of the distribution of malt and brewed beverages was so complete and so pervasive that the Commonwealth impliedly preempted the right of the School District to impose its tax upon distributors of malt and brewed beverages.

SALT Blawg

To read the Chamberlain SALT Blawg blogs, click on <https://www.chamberlainlaw.com/salt-blawg>.

