JULY 2026

THE BR STATE + LOCAL TAX SPOTLIGHT

BLANKROME

CONTENTS

STATE + LOCAL TAX TEAM:

Craig B. Fields | craig.fields@blankrome.com
Eugene J. Gibilaro | eugene.gibilaro@blankrome.com
Nicole L. Johnson | nicole.johnson@blankrome.com
Mitchell A. Newmark | mitchell.newmark@blankrome.com
Irwin M. Slomka | irwin.slomka@blankrome.com
Joshua M. Sivin | joshua.sivin@blankrome.com
Philip M. Tatarowicz | phil.tatarowicz@blankrome.com
Christopher M. Lash | christopher.lash@blankrome.com
Melanie L. Lee | melanie.lee@blankrome.com
Sean W. Murphy | sean.murphy@blankrome.com

Notes from the Editors

By Joshua M. Sivin, Melanie L. Lee, and Caroline Savini

Welcome to the July 2026 edition of *The BR State + Local Tax Spotlight*. We know the importance of remaining up-to-date on State + Local Tax developments, which appear often and across numerous jurisdictions. Staying informed on significant developments and decisions helps tax departments function more efficiently, along with improving strategy as well as planning. That is where *The BR State + Local Tax Spotlight* can help. In each edition, we will highlight important State + Local Tax developments that could impact your business. In this issue we will be covering:

- Tax Regulations Go Down: State Regulations May Also Tumble
- Texas City's "Fee" Struck Down as Impermissible, Tax and Attorney's Fees Awarded
- New Jersey Tax Court Finds Holes in the Donuts and the Director's Arguments
- New York Appellate Court Upholds Application of "Convenience of Employer" Rule Against Connecticut Law Professor

We invite you to share *The BR State + Local Tax Spotlight* with your colleagues and visit Blank Rome's State + Local Tax webpage for more information about our team. Click here to add State + Local Tax to your subscription preferences.

Updates from previous editions. In the May 2025 edition of *The BR State + Local Tax Spotlight*, Mitchell A. Newmark authored an article titled "New York State Court Chops Retroactivity of Recent P.L. 86-272 Regulation" in which he discussed the New York State Supreme Court's decision in *American Catalog Mailers Association v. Dep't of Taxation & Finance*. In our May 2026 edition of *Spotlight*, we provided an update that the New York State Supreme Court, Appellate Division, Third Department, affirmed the lower court's decision that the State's internet activities rule does not violate federal Public Law 86-272 protections. In June 2026, the American Catalog Mailers Association appealed the Appellate Division's decision to the New York Court of Appeals on constitutional grounds. The Court of Appeals asked the parties to respond to the question of whether the appeal involved a substantial constitutional question, such that an appeal as of right is permitted. Each party submitted a letter brief in response, and the Court is currently considering whether it has jurisdiction to hear the appeal.

In the November 2024 edition of *The BR State + Local Tax Spotlight*, Eugene J. Gibilaro wrote an article titled "Unlike a Fine Wine, Tax Issues Do Not Get Better with Age" in which he discussed the New York Tax Appeal Tribunal's decision in *Matter of the Petition of Cushlin Ltd.*. On July 16, 2026, the Third Judicial Department of the State Supreme Court, Appellate Division upheld the Tribunal's decision, finding that the taxpayer failed to meet its burden of proof to establish that the State's corporate franchise tax assessments lacked a rational basis.

Co-Editors, *The BR State + Local Tax Spotlight*

JOSHUA M. SIVIN
Of Counsel
212.885.5025
joshua.sivin@blankrome.com

MELANIE L. LEE
Associate
212.885.5371
melanie.lee@blankrome.com

CAROLINE SAVINI
Summer Associate
215.569.5469
caroline.savini@blankrome.com

BLANKROME

MITCHELL A. NEWMARK

PARTNER

Tax Regulations Go Down: State Regulations May Also Tumble

By Mitchell A. Newmark

Tax regulations are going down after *Loper Bright Enters. v. Raimondo*, 603 U.S. 369 (2024), in which the U.S. Supreme Court concluded that "[c]ourts must exercise their independent judgment in deciding whether an agency has acted within its statutory authority." Courts are a coequal branch of government at the federal and state levels. While *Loper Bright* deference is not binding on state regimes, many states had similar statute construction principles for agency deference and cases that interpret federal tax regulations and deference to the tax-agency can be instructive at the state level.

The U.S. Court of Federal Claims recently struck Global Intangible Low-Taxed Income ("GILTI," now Net Controlled Foreign Corporation Tested Income (often known as "NCTI")) regulations promulgated by the U.S. Treasury Department ("Treasury") as violating agency authority under *Loper Bright*. *Keysight Techs., Inc. & Subsidiaries v. United States*, No. 25-137 (Fed. Cl. July 2, 2026). The *Keysight* decision is a thunder-clapping wake-up call for state tax professionals for the analysis applied.

Keysight claimed entitlement to an amortization deduction under I.R.C. Section 197 when computing its GILTI inclusion under I.R.C. Section 951A. The Treasury saw a timing mismatch during which there could be deductions or losses attributable to non-taxable gap-period transactions, believed that such deductions or losses should not be available to reduce income when computing the GILTI inclusion, and promulgated regulations including 1.951A-2(c)(5)(2022). The question presented and answered is, "was the Treasury permitted to remedy the congressionally created distinction between fiscal-year and calendar-year filers which benefited Keysight and similarly situated domestic companies that controlled foreign corporation subsidiaries? The answer: It was not." *Keysight* slip op. at 3. The *Keysight* court observed that "[s]tatutory interpretation begins with the words of the statute." *Keysight* slip op. at 4. It continued:

> *Loper Bright* specified that courts may "seek aid from the interpretations of those responsible for implementing particular statutes. Such interpretations 'constitute a body of experience and informed judgment to which courts and litigants may properly resort for guidance.'" The weight of these interpretations "depend[s] upon the thoroughness evident in its consideration, the validity of its reasoning, its consistency with earlier and later pronouncements, and all those factors which give it power to persuade, if lacking power to control." This "power to persuade" is especially informative "to the extent it rests on factual premises within [the agency's] expertise." However, *the Court is the final arbiter and interpreter of statutes, particularly when they are ambiguous.*

Keysight slip op. at 4 (citations omitted) (emphasis added).

The Treasury first relied on its general authority to promulgate "all needful rules and regulations for the enforcement of this title, including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue." I.R.C. § 7805(a). Many states rely on similar general language as purportedly requiring deference to the agency. The *Keysight* court rejected Treasury's general authority argument and noted "[t]o follow the United States' logic to its conclusion and find that Section 7805(a) grants the Secretary unfettered discretion to not only prescribe 'needful rules' but to also define when rules are and are not 'needful' would invalidate *Loper Bright* itself. The Court declines to cross a bridge the law does not build." *Keysight* slip op. at 6-7.

The Treasury also relied on the specific statute (I.R.C. § 951A(c)(2)(A)(ii)) coupled with its general rulemaking authority (I.R.C. § 7805(a)). Yet more states rely on specific

(continued on page 3)

(continued from page 2)

Tax Regulations Go Down: State Regulations May Also Tumble

statutory language to support deference. The *Keysight* court rejected Treasury's specific-statutory argument and stated:

> In principle, the Court agrees—if Section 951A(c)(2)(A)(ii) specifically granted authority to the Secretary to promulgate the Regulation, it would likely be sufficient, coupled with the Secretary's broader power under Section 7805(a). However, Section 951A(c)(2)(A)(ii) does not grant the Treasury specific authority, neither expressly nor impliedly. The statute is altogether ambiguous. In other parts of Section 951A there are some express delegations of authority to the Secretary, such as "[t]he Secretary shall issue such regulations or other guidance as the Secretary determines appropriate to prevent the avoidance of the purposes of this subsection," but those express grants are limited to specific subsections and even more specific conditions. The subsection at issue here, Section 951A(c), *does not reference the Secretary at all*. Generally, "the silence of Congress" is "a treacherous guide to its intent." Even still, the Court finds it curious that Congress expressly delegated authority to the Secretary to promulgate regulations with regard to some subsections but not others."

Keysight slip op. at 7-8 (citations omitted) (emphasis added).

The Treasury also argued that statutory language for "tested income, " referring to deductions "properly allocable to such gross income," is ambiguous and provides an opportunity to the Court to review the government's interpretation of the statute for guidance and that the regulation's language is persuasive. The *Keysight* court observed that "[t]he premise that the Secretary is allowed to read ambiguity into the Tax Code and then resolve the ambiguity without constraint is antithetical to the very core of *Loper Bright*. It confers unfettered discretion to administrative agencies." *Keysight* slip op. at 11. The Court found the Treasury's "reasoning and consistency lacking[]" and without "the power to persuade[,]" it earned no deference. *Keysight* slip op. at 12.

The Takeaway: Words matter! Regulations cannot exceed the scope of their enabling statutes. Courts can interpret tax statutes as they would any other statute and deference is not needed.

> **Courts are taking back their powers to interpret tax statutes and deferring less to interpretations by tax agencies.**

As states continue to attempt to tax foreign income (GILTI/NCTI) that has nothing to do with business conducted in their states, it is refreshing to see a federal court untying the fabric of the foreign-property grab and declining agency deference.

EUGENE J. GIBILARO

PARTNER

Texas City's "Fee" Struck Down as Impermissible, Tax and Attorney's Fees Awarded

By Eugene J. Gibilaro

As we have covered previously in *The BR State + Local Tax Spotlight*, Texas localities may not impose impermissible taxes under the guise that they are simply charging permissible regulatory fees. A recent decision by a Texas appellate court reaffirms that Texas courts will strike down a purported regulatory fee imposed by a Texas locality if the regulatory fee functions, in practice, as an impermissible tax. *City of El Paso, Texas v. Pickett*, No. 08-24-00405-CV (Tex. App. June 9, 2026).[1] Significantly here, the Texas appellate court affirmed the trial court's decision to award the plaintiff his attorney's fees.

The case is a reminder to taxpayers not only that they should always consider whether local regulatory fees are lawful, but that a taxpayer who successfully stands up to a taxing authority may be entitled to attorney's fees.

In 2014, the El Paso City Council passed a budget resolution authorizing the City's Environmental Services Department ("ESD") to charge "a franchise fee in the amount determined by the City Council for the wear and tear on the City's right[s]-of-way due to the use of City sanitation vehicles engaged in the collection, transportation and disposal [of] municipal solid waste to an authorized municipal solid waste facility." For 2015 through 2018, the fee was set at $1.10 per month per residence. In 2018, the City Council adopted an ordinance codifying the 2014 budget resolution. In 2019, the fee was raised from $1.10 per month to $4.00 per month. In 2020, the fee was raised again to $6.00 per month.

In October 2020, Pickett, an El Paso resident who was being charged the monthly franchise fee, filed a lawsuit against the City seeking a declaratory judgment that the fee was an impermissible tax and that he was entitled to his actual damages, attorney's fees, costs, and interest. The trial court ruled for Pickett, issuing a declaratory judgment that the fee constituted an impermissible tax and awarding Pickett the fees he paid, his attorney's fees, plus additional attorney's fees if the City appealed the decision.

On the City's appeal, the Texas appellate court first explained the difference between a fee and a tax. If the purpose of an assessment is to reasonably cover the costs associated with a particular regulation, then the assessment is a fee. However, if the purpose of the assessment is to "raise revenue *in excess* of that reasonably needed for regulation," then the assessment is a tax. The Court stated that the critical question in this case was whether the fee raised revenue in excess of "the City's cost attributable to repairing damage caused by ESD's garbage trucks."

The Court concluded that the fee raised excessive revenue and, therefore, operated as an impermissible tax. According to the Court, the factual record indicated that, despite the ordinance's statement of the fee's purpose, the City "actually intended the fee to cover expenses unrelated to solid waste disposal." In 2019, only $7 million of the revenue generated was allocated to street repair, and the remaining $1.9 million was placed in the general fund where it "could be spent on any City expense regardless of its relation to solid waste disposal." For 2020, the City's managing director of the office of management and budget testified that the purpose of the fee increase was to fund purchases of vehicles and equipment for the fire and police departments. The Court found that this evidence was "legally and factually sufficient to support the trial court's findings that the [fee] is excessive and therefore a tax."

1. On July 9, 2026, the City of El Paso filed a motion for rehearing.

(continued on page 5)

BLANKROME

(continued from page 4)

Texas City's "Fee" Struck Down as Impermissible, Tax and Attorney's Fees Awarded

Finally, the Court affirmed the trial court's award of actual damages, rejecting the City's claim of sovereign immunity and finding that "[b]ecause Pickett faced criminal penalties if he refused to pay the fee, he paid it under duress as a matter of law, and the City is not immune to damages in the form of a refund." The Court also affirmed the trial court's award of attorney's fees, finding that the trial court reasonably determined that "an award of fees was equitable and just so that Pickett would not have to bear the brunt of litigating an issue affecting all residents."

MELANIE L. LEE
ASSOCIATE

New Jersey Tax Court Finds Holes in the Donuts and the Director's Arguments

By Melanie L. Lee

Continuing to build on its reputation as a rational and fair adjudicative body, the New Jersey Tax Court recently refused to uphold a regulation whose language and effect contradicted and overstepped the bounds of its enabling legislation. *Kishan Corp., t/a Dunkin Donuts v. Dir., Div. of Tax'n*, Dkt. No. 014341-2014 (N.J. Tax Ct. June 16, 2026). The decision serves as an important reminder both that most people do not eat their donuts with a fork and a knife and that an administrative body is not vested with "unbridled power" to rewrite the law.

The Facts: Kishan Corp. ("Kishan") operates a Dunkin' Donuts franchise in New Jersey where it offers a classic mix of Dunkin' products including donuts, bagels, coffee, breakfast sandwiches, and thermos items. The Director of the Division of Taxation ("Director") audited Kishan for the tax periods October 1, 2005 through September 30, 2009. The Director found that Kishan underreported its taxable sales because, under the Director's regulation, all of Kishan's food sales were taxable as sales of prepared food. Kishan appealed the Director's assessment to the Conference and Appeals Branch and, unsuccessful at that level, continued its challenge to the Tax Court.

The Statute: In New Jersey, sales tax applies to receipts from the sale of prepared food. NJSA 54:32B-3(c)(1). Prepared food is defined to include: (a) food sold in a heated state; (b) two or more food ingredients combined by the seller for sale as a single item; or (c) *food sold with eating utensils provided by the seller*, including plates, knives, forks, spoons, cups and napkins. *Id*. at (c)(3)(i) (emphasis added). Prepared food does not include bakery items, including bagels, donuts, and muffins, which are sold without eating utensils. *Id*. at (c)(3)(ii).

The Regulation: Administrative Code 18:24-12:2A (the "Regulation") provides, in relevant part, that "[w]hether eating utensils are deemed to be provided by the seller depends on whether the seller's annual sales of certain types of prepared food make up more than [75-percent] of its total sales of food and food ingredients."[1] If a seller's sales percentage is below the 75-percent threshold, utensils are considered to be provided with the food item and the food item is taxable prepared food, if the seller's practice is to *physically hand* the utensils to the purchaser. If a seller's sales percentage exceeds the 75-percent threshold, utensils are considered to be provided to the purchaser and the food is taxable prepared food, if the utensils are merely made available (including at a kiosk or common area).

Finding that Kishan's sales exceeded the 75-percent threshold and that utensils were made available to purchasers at a kiosk, the Director determined that all of Kishan's sales were taxable.

The Holding: Despite enjoying a rebuttable presumption of validity, the Court found no basis in the plain language of the law or in the legislative history to uphold the Regulation. However, the Court's criticism of the Regulation did not stop there.

The Court rejected the Director's argument that the Regulation was a "clarification" of the law, instead finding that the Regulation "complicate[d] enforcement" by creating "additional classifications and calculations." The Court also found that application of the Regulation could result in different outcomes than under the statute. For example, the sale of a cookie without utensils is excluded from taxation under the law. However, application of the Regulation could result in the cookie sale being taxable if the seller has crossed the 75 percent threshold and

1. The Regulation was adopted in 2008 while the tax periods at issue went back to 2005. The Court noted that retroactive application of the Regulation posed a potential issue but, because the Court ultimately declared the Regulation invalid, it did not substantively address the retroactivity issue.

(continued on page 7)

BLANKROME

(continued from page 6)

New Jersey Tax Court Finds Holes in the Donuts and the Director's Arguments

merely makes utensils available at a kiosk. The Director's "nullification of statutory language [could not] be tolerated."

Next, the Court found that the "core consideration" to determine whether a food item is taxable is the item's characteristics—not the seller's gross sales. By ignoring this core consideration, the Court found the Regulation was "in essence… a new tax."

Finally, the Court rejected the Director's argument that the Regulation was consistent with the legislature's purpose of bringing New Jersey into compliance with the Streamlined Sales and Use Tax Agreement ("SSUTA"), of which the State is a member. Finding that the 75 percent threshold test was established through an SSUTA interpretive opinion in 2006, the Court concluded that the legislature did not contemplate the test when it adopted the law at issue in 2005.

With no basis upon which to uphold the Regulation, the Court concluded it was *ultra vires* and invalid.

The Takeaway: The Court's analysis makes clear that successfully proving regulatory overreach involves proving that the regulation contradicts the plain language of the enabling legislation and that the legislative history provides no basis for the regulation.

> **Although some courts stretch the idea of regulatory "clarification" to uphold rules that conflict with the statutes they purport to interpret, a regulation that disregards or effectively rewrites a statute cannot stand.**

Taxpayers must be prepared to challenge application of a regulation that flies in the face of the statute!

BLANKROME

IRWIN M. SLOMKA
SENIOR COUNSEL

New York Appellate Court Upholds Application of "Convenience of Employer" Rule Against Connecticut Law Professor

By Irwin M. Slomka

In a widely watched case, the New York Appellate Division has rejected a claim by a law professor at Cardozo Law School in New York that days he worked at home in Connecticut during the COVID-19 lockdown should not be treated as New York workdays. *Edward A. Zelinsky et al. v. Comm'r of Taxation & Fin., et al.*, CV-25-1156 (N.Y. App. Div. July 2, 2026). In doing so, the Court rejected a constitutional challenge to the Tax Department's application of the New York "convenience of the employer" rule, the same outcome reached by the New York Court of Appeals on Professor Zelinsky's constitutional challenge nearly 25 years ago in *Matter of Zelinsky v. Tax Appeals Trib.*, 1 NY 3d 85 (2003), *cert denied* 541 US 1009 (2004) (*"Zelinsky I"*).

Background: Under the long-standing New York "convenience of the employer" rule, where a nonresident employee performs services both within and outside New York, the employee's out-of-state workdays are treated as New York workdays—requiring inclusion in the numerator of the "New York source income" fraction—unless the employee "of necessity, as distinguished from convenience" is obligated to work outside the State. 20 NYCRR 132.18(a). The rule has become increasingly controversial as remote work has proliferated, particularly since the outbreak of COVID-19.

Professor Zelinsky previously contested the constitutionality of the rule at the Court of Appeals, New York's highest court, claiming that treating the days he worked from his home in Connecticut (including his sabbatical leave) as New York workdays in 1994 and 1995 violated the Commerce and Due Process Clauses of the U.S. Constitution. In 2003, a unanimous Court of Appeals ruled against his constitutional challenge, and the U.S. Supreme Court denied *certiorari*. It was generally thought that this ended the controversy and left it to the New York Legislature to address.

Current Case: Fast forward to the years 2019 and 2020. The onset of COVID-19 resulted in an Executive Order by former Governor Andrew Cuomo issued on March 20, 2020, directing all nonessential businesses in the State to eliminate their in-person workforce and to implement telecommuting and remote work "to the maximum extent possible." In compliance with the order, Cardozo shut its doors to all in-person activity and thereafter Zelinsky taught and otherwise worked entirely from his Connecticut home for the remainder of 2020.

Professor Zelinsky paid New York tax and then filed a refund claim for 2020, asserting that the work-from-home mandate eroded the analysis and holding of *Zelinsky I* and that he was forced to work from home out of the necessity of his employer.

Although given far less attention than his 2020 claim, Zelinsky also sought refunds for the 2019 tax year, for days he worked from home, arguing that *Zelinsky I* was no longer controlling law under more recent U.S. Supreme Court precedent.

The Decision: The Appellate Division, Third Department, held that Professor Zelinsky's *employer* did not require him to work in Connecticut even though he was prohibited from working at the school under the Executive Order and, therefore, the income from his remote work was properly sourced to New York. According to the Court, the law school "was indifferent" as to where Zelinsky remotely taught from. It concluded that Zelinsky did not work in Connecticut due to "employer necessity," and therefore, the "convenience of the employer" rule sourced his income to New York.

The Court was also unpersuaded by Zelinsky's constitutional argument, holding that Zelinsky's remote work from home did not implicate the dormant Commerce

(continued on page 9)

BLANKROME

(continued from page 8)

New York Appellate Court Upholds Application of "Convenience of Employer" Rule Against Connecticut Law Professor

Clause and that, even if it did, the entirety of his salary was derived from his New York employment and the tax bore a rational relationship to New York.

The Court also found that the two U.S. Supreme Court decisions cited by Zelinsky—*MeadWestvaco Corp. v. Illinois* (2008) (rejecting a state's ability to tax a business' capital gain from a nonunitary business) and *Comptroller of Treasury of Md. v. Wynne* (2015) (involving the imposition of state personal income tax on an individual's income from his S corporation without affording a full state tax credit)—were factually distinguishable and did not erode *Zelinsky I*.

The Court gave short shrift to Zelinsky's constitutional claim for the 2019 tax year (which did not involve the COVID-19 lockdown) noting that his pre-pandemic work was materially indistinguishable from his work in 1994 and 1995 and was lawfully taxable for the same reasons explained in *Zelinsky I*.

Observations: It was perhaps a stretch to expect the Third Department to disregard the *Zelinsky I* decision regarding the constitutionality of the "convenience of the employer" rule, and it is questionable whether the Court of Appeals will find reason to reconsider its earlier decision.

> **However, the Third Department's interpretation limiting non-New York treatment for non-New York workdays unless the employer requires the employee to perform the services at a particular site outside the State—which is not a condition under the regulation—may give the Court of Appeals grounds to rule favorably for Zelinsky for the 2020 year without relegating *Zelinsky I* to the dust pile.**

The Court acknowledged that the growth of remote work and the application of the "convenience of the employer" rule remain subjects of ongoing debate but viewed them as matters for the New York Legislature and the Tax Department to address. To date, however, neither has shown any inclination to mitigate the rule's harsher effects.

What's Shaking: Blank Rome State + Local Tax Roundup

Blank Rome's nationally prominent State + Local Tax attorneys are thought leaders in the community as frequent guest speakers at various local and national conferences throughout the year. Our State + Local Tax attorneys believe it is necessary to educate and inform their clients and contacts about topics that will impact their businesses. We invite you to attend, listen, and learn as our State + Local Tax attorneys interpret and discuss key legal issues companies are facing and how you can put together a plan of action to mitigate risk and advance your business in accordance with state and local tax laws.

NYU School of Professional Studies: Introduction to State and Local Taxation Conference

- Blank Rome State + Local Tax associate Melanie L. Lee will be speaking at the NYU School of Professional Studies: Introduction to State and Local Taxation conference in New York, New York on July 27, 2026. Melanie's speech is titled "Sales and Use Taxation: Selling on a Marketplace." To learn more, please click here.

COST Annual Meeting

- Blank Rome State + Local Tax partners Mitchell A. Newmark, Nicole L. Johnson and Eugene J. Gibilaro will be speaking at the COST Annual meeting in San Antonio, Texas on September 23 and 24, 2026. Mitchell's speech on the 23rd is titled "2026 In Review: Key Developments and the Road Ahead." Nicole's speech on the 23rd is titled "Hands Off Our Tax Base: When Federal Overreach Crosses the Line." Eugene's speech on the 24th is titled "Economic Substance and Business Purpose Doctrines in State Taxation." To learn more, please click here.

Paul J. Hartman SALT Forum

- Blank Rome State + Local Tax partners Nicole L. Johnson and Eugene J. Gibilaro will be speaking at the Paul J. Hartman SALT Forum in Nashville, Tennessee on October 27 and 28, 2026. Nicole's speech on the 27th is titled "That's Just Stupid," and Eugene's speech on the 28th is titled "Intergovernmental Disputes." To learn more, please click here.

NYSSCPA New York and Tri-State Taxation Conference

- Blank Rome State + Local Tax associate Melanie L. Lee will be speaking at the NYSSCPA New York and Tri-State Taxation conference in New York, New York on November 10, 2026. Melanie's speech is titled "Top Nationwide SALT Issues." To learn more, please click here.

New England State and Local Tax Forum

- Blank Rome State + Local Tax partner Nicole L. Johnson will be speaking at the New England State and Local Tax Forum in Boston, Massachusetts on November 18, 2026. Nicole's speech is titled "Hot Topics in Apportionment." To learn more, please click here.

NYU SALT Institute

- Blank Rome State + Local Tax partners Mitchell A. Newmark and Eugene J. Gibilaro will be speaking at the NYU Salt Institute conference in New York, New York on December 14, 2026. Mitchell's speech is titled "Smithfield: A Case Study" and Eugene's speech is titled "Apportionment – Focus on the Numerator and the Denominator." To learn more, please click here.