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**"Top State And Local Tax Cases Of 2024," Law360 Tax Authority**

January 2025

On December 19, 2024, Law360 Tax Authority published an article featuring insight from Jennifer Karpchuk, SALT practice chair at Chamberlain Hrdlicka White Williams & Aughtry, regarding significant state and local tax cases of 2024.

Discussing the Alcatel-Lucent v. Commonwealth of Pennsylvania case, Karpchuk expressed concern about the implications for taxpayers seeking refunds. "If the state alleges a large fiscal impact, the taxpayer is invariably going to lose under the Supreme Court's analysis," Karpchuk noted.

"It just seems like it's really putting a lot of weight on that third Chevron factor, and it's not like the state can't be doing things in advance when you have years and years of pending litigation leading up to a final decision," Karpchuk added.

To view the full article, subscribers may visit Law360 Tax Authority.