

Contact

Houston

1200 Smith Street, Suite 1400
Houston, Texas 77002-4310
Tel: 713.658.1818
Fax: 713.658.2553

Atlanta

191 Peachtree Street, N.E.,
Forty-Sixth Floor
Atlanta, Georgia 30303
Tel: 404.659.1410
Fax: 404.659.1852

Philadelphia

300 Conshohocken State Road
Suite 570
West Conshohocken, PA 19428
Tel: 610.772.2300
Fax: 610.772.2305

San Antonio

112 East Pecan Street, Suite
1450
San Antonio, Texas 78205
Tel: 210.253.8383
Fax: 210.253.8384

"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](#).