

**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 & Local Tax Cases Of 2019

Law360

December 20, 2019

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

In an article published on December 20 in Law360 discussing 2019s 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The courts analysis of due process and equal protection under the 14th Amendment, while not precedential for other states, still could be useful in considering when retroactivity applies in tax cases, explains Karpchuk.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 Pennsylvanias, they need to be careful about how theyre 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](#).