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## “State & Local Tax Cases To Watch In 2021”

Jennifer Karpchuck quoted in article on “State & Local Tax Cases To Watch In 2021”

*Law360*

January 3, 2021

In an article published on January 3, 2021 in Law360, Chamberlain Philadelphia-based Shareholder Jennifer Karpchuk discusses which state and local tax cases to watch in 2021.

“The forthcoming Maryland Court of Appeals and Ohio Supreme Court rulings could provide legal insight into how the First Amendment should be considered in the context of taxing digital advertising,” explains Karpchuk. “And that analysis could be important given that interest in digital advertising taxes is gaining steam among certain states — including Maryland — as they search for more revenue.”

Karpchuk further explains that “if you get a billboard tax decision out of a supreme court that has some First Amendment language, that might implicate what goes on with the digital advertising taxes.”

To read the full article, subscribers may [click here](#).