

Sheldon H. Laskin

Experience

1998 – Present Multistate Tax Commission Washington, DC

Counsel, April 2007 –

Director, National Nexus Program, July 1998 – March 2007

- *Amicus Curiae* briefs: *Capital One Bank v. Commissioner of Revenue*, 2009 Mass. LEXIS 5 (Mass. January 8, 2009) (principal author); *Commissioner of Revenue v. Comcast Corp.*, 2009 Mass. LEXIS 31 (Mass. March 3, 2009) (principal author); *Dep't. of Revenue of Kentucky v. Davis*, 128 S. Ct. 1801, 170 L.Ed. 2d 685, 2008 U.S. LEXIS 4312 (2008).
- Wrote legal analysis for National Governors Association Report, *Impact of H.R. 1956, Business Activity Tax Simplification Act of 2005, On States* (September 26, 2005).
- Principal author, *Federalism at Risk: A Report by the Multistate Tax Commission* (June 2003), Section 2: The State of Sales and Use Taxes and Section 7: Tax Administration Issues.
- Administered a multistate voluntary tax disclosure program covering 40 states. The program finished in the top 5% of 1,000 applicants for the 2003 and 2005 Harvard University Innovations in American Government award.
- Teach a national course on federal constitutional limitations on state taxation of multistate businesses. As of December 2009, I have trained over 1,000 state attorneys and auditors in the legal principles governing state taxation nexus.
- Supervised a staff consisting of one attorney, a researcher, a data base and training coordinator and two paralegals.
- Identified likely candidates for multistate tax enforcement.
- Make presentations at numerous state and local tax conferences.

1999 – Present Graduate Tax Program

University of Baltimore

- Adjunct Professor of State and Local Tax
- Excellence In Teaching Award (April 2003)
- Introduction to State and Local Tax Lecture Series (January 2005). Three day series consisted of nine hour PowerPoint presentation to tax officials from the Inner Mongolia Local Taxation Bureau, P.R.C.

1990-1998

Maryland Attorney General

Baltimore, MD

Assistant Attorney General

- Litigated sales and use tax, unclaimed property and general civil cases in Maryland Tax Court, Circuit Court, state appellate courts and federal bankruptcy court. Select cases: *Bancroft Information Group, Inc. v. Comptroller*, 91 Md. App. 100 (1992), *Comptroller v. PHH Corp.*, 123 Md. App. 214 (1998), *In Re Philadelphia Training Corp.*, 155 B.R. 109 (ED Pa 1993).
- Planned, researched and implemented litigation strategy to establish that Furnitureland South, an out-of-state vendor, has sufficient nexus with Maryland to require it to collect Maryland use tax.
- Worked with state environmental officials and business representatives to draft regulations implementing state tire fee statute.
- Drafted amendments to sales and use tax statute to expand production activity exemption.

1983-1990

Vekert & Laskin

Columbia, MD

Partner

- Argued and won major civil rights action in United States Supreme Court. *Burnett v. Grattan*, 468 U.S. 42, 104 S. Ct. 2924, 82 L. Ed. 2d 36 (1984).
- Provided general legal advice, including tax counseling, to small businesses.
- Taught college course in Legal and Ethical Environment of Business.

1981-1983

EEOC

Baltimore, MD

Trial Attorney

- Litigated federal actions under Title VII, Age Discrimination in Employment Act and Equal Pay Act.

Florida Rural Legal Services

Winter Haven, FL

Staff Attorney, Acting Managing Attorney, Supervising Attorney

- Planned, researched and litigated federal actions to redress violations of federal Fair Labor Standards Act and other labor laws on behalf of migrant and seasonal farmworkers.
- Supervised attorney and paralegal staff.
- Conducted client legal education sessions.

Education

Rutgers University New Brunswick, NJ

- B.A., With Distinction in History (1973)
- Dean's List

Rutgers University Camden, NJ

- JD (1976)
- National Moot Court Team
- Dean's List

University of Baltimore Baltimore, MD

- LL.M. in Taxation (1992)
- 3.567 GPA

Publications and Print Interviews

Only A Name? Trademark Royalties, Nexus and Taxing That Which Enriches, 22 AKRON TAX J. 1 (2007). Reprinted in 58 MONTHLY DIGEST OF TAX ARTICLES No. 2 (November 2007), at 45. Cited in Edward A. Zelinsky, *Rethinking Tax Nexus and Apportionment: Voice, Exit, and the Dormant Commerce Clause*, 28 VA. TAX REV. 1 (Summer 2008), Staci Flinchbaugh, Comment, "Slicing A Shadow": *The Debate Over Combined Reporting and Its Effect on Wisconsin's Business Climate*, 92 MARQ. L. REV. 829 (Summer 2009), 1-3 Franchising §3.04 (2010).

"LexisNexis Tax Practice Insights." General Editor and Author of a series of bylined state tax legal analyses of significant developments in Maryland taxation. Recruited additional Maryland state tax experts to write additional Practice Insights. Provided editorial advice to Lexis regarding content of Practice Insights. Also wrote a number of longer Expert Commentaries on state taxation issues of national significance.

LexisNexis tax Law blogs:

"Don't You Dare Download That Form!"

<http://law.lexisnexis.com/practiceareas/Tax-Law-Blog/Federal-Taxation/Dont-You-Dare-Download-That-Form> (February 2, 2009).

"Hard Case Makes Bad Law: Interest Payable on SAIC Refund Claim Needs Qualification." <http://law.lexisnexis.com/practiceareas/Tax-Law-Blog/State-Taxation/Hard-Case-Makes-Bad-Law-Interest-Payable-on-SAIC-Refund-Claim-Needs-Qualification> (September 14, 2009).

Leave Film Tax Credits on Cutting Room Floor, Commentary – Having Your Say, The Baltimore Sun (July 14, 2008).

The Enforcement of Foreign Judgments: A Government Service Designed to Benefit Nonresidents, 47 STATE TAX NOTES 41 (January 7, 2008).

*Contention on State Income Tax Addback Statutes Is Based on a Misconception.*³⁷ STATE TAX NOTES 701 (August 29, 2005). Cited in Staci Flinchbaugh, Comment, "Slicing A Shadow": *The Debate Over Combined Reporting and Its Effect on Wisconsin's Business Climate*, 92 MARQ. L. REV. 829 (Summer 2009).

L. Stansky, "Tax Turf War," The National Law Journal (January 28, 2004) (Interview)

Furnitureland South: Sua Sponte Doesn't – or Shouldn't – Mean 'Without Input'. 20 STATE TAX NOTES 2233 (June 25, 2001).

Furniture Dealer's Use of Personalized Delivery Service Creates Representational Nexus. 11 STATE AND LOCAL TAXES WEEKLY No. 25, (June 19, 2000), at 10.

Michigan Clear on P.L. 86-272. 16 STATE TAX NOTES 347 (February 1, 1999).

77 OAG 188 (Opinion No. 92-040, November 17, 1992) (Disclosure of value of property reported to the Comptroller as abandoned is prohibited by Public Records Act as confidential financial information).

Supreme Court Holds Federal District Courts Cannot Apply Administrative Limitations Periods to Civil Rights Litigation. 18 MARYLAND BAR JOURNAL (January 1985), at 11.

The Individual Mandate: An Unconstitutional Exercise of Congressional Power,

AfterDowningStreet.org, <http://www.afterdowningstreet.org/node/48553> (December 21, 2009). Republished on numerous blogs.

**Speaking
Engagements**

Represent MTC at numerous events, including the American Bankers Association Tax Administrative Committee, COST Sales Tax Conference, the CCH State Tax Advisory Board, the New Jersey Institute for Professionals in Taxation One-Day Tax Seminar, Symposium on State and Local Tax Policy sponsored by the Taxation Section of the Maryland State Bar Association and the University of Baltimore Graduate Tax Program.

**Radio/Web
Interviews**

Midday With Dan Rodricks, WYPR-FM; Center for Emerging Media podcast with Marc Steiner (discussions of film production incentives). INN World Report (January 8, 2010) (discussion of the individual health insurance mandate), KBOO-FM Evening News (March 26, 2010), WBAI –FM WakeUp Call (March 30, 2010), WUSB-FM Critique (April 5, 2010) (discussion of single payer student loans vs. single payer health insurance). LexisNexis podcasts on significant state tax developments.

Freelance Author

"Jena: A Missed Opportunity for Healing," Tikkun Magazine, Vol. 22, No. 6 (November/December 2007).

"Justice and American Particularism," Tikkun Magazine, Vol. 20 No. 5 (September/October 2005).

"Finding the Family in Court," Ancestry Magazine, Vol. 25, No. 3 (May/June 2006).

"Firecrackerless Fourth," Ancestry Magazine, Vol. 21 No. 4 (July/August 2003).

**Community
Service**

Member, Board of Trustees, the Day School at Baltimore Hebrew (June 2005 - 2009).