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Nikki Dobay: Welcome to GeTtin' SALTy, a state and local tax policy podcast hosted by Greenberg Traurig. My name is Nikki Dobay, shareholder in the Sacramento, California and Portland, Oregon offices. I am pleased [00:01:00] to be joined today by another good friend and colleague in the SALT space. Jared Walczak, vice President of State projects at the Tax Foundation. Jared, thank you for getting salty with me today.

Jared Walczak: Well, thanks for having me on.

Nikki Dobay: Jared, most people in the SALT world know you. They've either heard you speak or they've read tax foundation articles and blogs and studies that you've authored. But just in case we have some new folks to SALT listening today, somebody just picked up this podcast, [00:01:30] because they didn't know what the SALT acronym means. Can you just start by giving our listeners a little primer on what the Tax Foundation does, and you specifically do with your role at the Tax foundation?

Jared Walczak: Well, I hope no one thought this was a cooking podcast, because they're going to be very disappointed.

Nikki Dobay: Extremely disappointed.

Jared Walczak: The Tax Foundation has been around since 1937. We're a tax policy research organization, and we work at the state, the federal, and even the global level. [00:02:00] I'm vice president of state projects here at the tax Foundation. My team works with state policy makers across the country. We help them to understand the trade-offs associated with state tax policy decisions. We do a lot of research and analysis on tax issues. We have some publications every year, and we're just trying to also educate the general public as well through media and outreach because, hey, taxes are complex, you know this, listeners know

this. We're trying to simplify them for everyone, and also simplify the [00:02:30] actual taxes, and make them more neutral in pro-growth.

Nikki Dobay: And I know you spend a lot of time interfacing with state tax legislators and the studies you work on, and articles you write are key to that. Can you talk a little bit about, and we will get into the specifics of the legislative session that's happening right now, but just your work in general and how you can be a resource for businesses as well as the states in this space?

Jared Walczak: We spend a lot of time talking directly with legislators. Sometimes that's [00:03:00] email, sometimes that's phone calls, meetings in person. We're doing legislative testimony, we're doing analysis on legislation, or people are ping-pong-ing us with ideas. We're also talking with the business community and other stakeholders who say, hey, we've got a tax issue in the state. We need to understand this better. We need some analysis. We need someone to help us think through the trade-offs. How will this work? What will the implications be? We're always having those dialogues, and hopefully it's producing sound policy across the country.

Nikki Dobay: And I would just definitely give you and your team a plug. [00:03:30] I know you spend a lot of time on airplanes flying all over this time of year, but Jared is an incredible resource, and I've seen him definitely wow state tax legislators with many facts that he has in his brain all the time. It's a very impressive thing. So let's talk about the 2023 legislative session. What is kind of the tax foundations? I don't know if you all have initiatives or issues that you're following or just kind of your top couple areas [00:04:00] that you're really focusing on this legislative session.

Jared Walczak: Some of our focus areas have been addressing the vast changes we've had in the economy since the pandemic. So given the rise of remote work, we've spent a lot of time helping states think through what does it mean to have a tax environment that is favorable to remote work that doesn't make it impossible for remote employees to locate an estate. Doesn't make it too difficult for businesses to comply with that. We've been giving a lot of thought to just the general mobility issues, which also feeds [00:04:30] into competitive tax rates, generally, spending time on digital issues. And we can talk a lot more about that later, but clearly, however you want to define digital, this is the buzzword right now. This is what states are thinking about, whether it's digital ad taxes, whether it's digital services taxes, whether it's how you tax digital products, whether it's just the changing way that we do business, and how you have to handle apportionment, how you define things.

We're spending a lot of time helping states think through those. And then I would just say that over the last three [00:05:00] years we've seen a really significant focus in the states on greater competition. There's so much ability to migrate now in a way that wasn't possible before the rise of remote work. States are competing for taxpayers, they're competing for businesses. So you're seeing a focus on lower rates, more competitive tax codes, generally. We're

helping states figure out what's possible? What is financially viable for them and responsible, but can also help them enhance their tax competition? And we're seeing a lot of states doing that. [00:05:30] This year. Three states have cut individual income tax rates, for instance, already a bunch more are getting ready to do it. And this is after 21 states did it over the last two years. So a lot of movement in a lot of different areas.

Nikki Dobay:

Yeah, I had Morgan on from multi-state on the last episode, and we talked about this, and I will say it's just been a shock to me how many more states we have seen go down this path, especially since we did see some states kind of dial back their revenue forecasts. [00:06:00] So it's just been amazing to see that trend continue. As the states are looking to be more competitive. And you did testify in a bill in Oregon, the number is escaping me, but it would've created a tax competitiveness task force. Do you have thoughts on those types of proposals, and should states be looking at how to partner with folks like yourself, the business community, other [00:06:30] think tanks on these types of issues?

Jared Walczak:

They can be a great idea if the state lawmakers take this seriously, and if they design it in a way that is going to yield real recommendations that they can potentially implement. Sometimes we'll study it is the answer for, we don't really want to talk about this. We don't really want to do it, but we want to be seen as doing something. I think that in a lot of states, however, they've taken it seriously. They've put legislators on these commissions. They've required there to be a report that they have to take up and maybe act on in some way. [00:07:00] They've brought in the right stakeholders, and they've taken it really seriously as a blueprint and a roadmap for their action. And we've seen more states in recent years really do comprehensive reform, not just one-offs, not just how to rate here, make a change there, but actually saying, how can we rebalance, restructure the tax code, make changes that are primarily structural, perhaps that even within the same revenue targets can dramatically improve the competitiveness. Get rid of some of the drags that [00:07:30] are in there.

So you talk about it, say, like Oregon, you say, well, there's a throwback rule. What's that doing in there? Or you just talk about all of the different provisions that honestly the average taxpayers never heard of, but does make a real difference for investment, for economic growth, for job creation, for all the things the lawmakers care about.

Nikki Dobay:

Well, I think that's a great point and brings it kind of back to what you were saying initially is really over the last few years there's been a sea change in what will make a state competitive. And at one point it was about headquartering companies there and having [00:08:00] everybody in an office. And now, that's not necessarily the way to make your state most competitive. You've got states like Idaho, Montana, where you know, can get a lot of taxpayers in your state, but you don't necessarily need to attract that big company to have its headquarter there. So a lot of opportunity I think to reevaluate old, maybe not

old is not the right word, but policies that were once a good idea, but maybe need to be thought about in a different [00:08:30] light.

Jared Walczak: Yeah, I think that's absolutely the case. The problem with tax codes is there're these gradual accretions of policies over decades. And even if every individual policy twice made sense, and you and I both know that's not true, but even if we conceded that they don't make sense together, you have policies that were adopted in the 1950s that are trying to affect the economic landscape of the 2020s. You have provisions that were created for one reason that now clash with something else. You [00:09:00] have responses to maybe some area where-

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Jared Walczak: You have responses to maybe some area where income wasn't properly taxed in the 1950s, and we don't have that situation anymore, but there's still a provision on the books. So it's really hard sometimes to start from scratch, and most states aren't doing that. But we have seen states over the years that have really focused on comprehensive reform, whether it's states like Utah and Indiana, North Carolina, I think increasingly Iowa over the last few years, and [00:09:30] Oklahoma might be next. I'm really hopeful that they may be able to do this, and I'm hoping a lot of states will join them.

Nikki Dobay: So Jared, before we leave the legislative topic 2023 sessions, any surprises, anything that you have on your radar or are really following closely at this point?

Jared Walczak: Well, I don't know if it's a surprise because I can be a cynic, but it's maybe disappointing that states are still running after [00:10:00] the digital advertising tax idea, even after it was slapped down in court in Maryland. And sure, you can say it's appellate level, it's going to go higher. The state Supreme Court's going to take this on. But you read that decision, you look at the case law here, it's incredibly hard to imagine any scenario in which this doesn't violate federal law, in which it doesn't implicate multiple federal constitutional provisions under the commerce clause, probably under the First Amendment.

It's just so obviously unconstitutional that it's a little [00:10:30] disappointing that it's still taking up a significant amount of time to be debated in states like Massachusetts and Connecticut, but also some states that maybe wouldn't be on someone's radar like Indiana or Texas where it gets a little bit of a different spin and it's let's go after those big, evil social media companies as opposed to let's go after those big, evil tech companies. But it's the same thing and it's just as unconstitutional.

Nikki Dobay: Right. So unfortunately, I think you'll continue to be disappointed [00:11:00] because this seems to be an issue that's like a dog with a bone and they're just not ready to let go of that yet. So we'll keep watching that space.

Let's talk about local taxes. The Tax Foundation worked on a report that was recently put out. Can you talk a little bit about that report and your research and some of your findings there? Because this is an area where I think we need a lot over reform.

Jared Walczak:

It really is. You're absolutely right. I think local [00:11:30] government has been neglected by a lot of the policy community, really not just on taxes, on so many issues. That isn't to say there isn't good work being done here, but so many policy organizations have just left a vacuum on local issues, and so many local government officials just throw up their hands and say, "We don't know what the best practices are."

So we're trying to step into that void, for both state lawmakers trying to guide localities and set the parameters, but also local government officials understanding the issues surrounding tax. [00:12:00] And one of the biggest issues really is the question of uniformity and central administration of local taxes.

Now, if you take a big tax that for the most part, local governments know how to do, like real estates, real property taxes, they need to assess it, they know how to administer it. It makes perfect sense that this is administered at the county level or some other local level. Then you get other taxes. Maybe it's an occupancy tax like on hotels or some other sort of travel or tourism related [00:12:30] tax. Maybe it's a business license tax. It could be a lot of different things.

It probably doesn't generate a whole lot of revenue for most jurisdictions, but it does require administration. You need to build out a program to administer a tax that might only have a few payers who are not paying much. So it's complex for you, costly for you as a locality. At the same time, it can be really difficult for compliance on the business side.

This is true enough when it's a local business that might have to pay three or four of them. It's really significant when it is an out-of-state [00:13:00] business that might be complying in hundreds or thousands of different jurisdictions. You think about the way we do things today. So you take that occupancy tax and sure, if you have a physical brick and mortar hotel and you operate that hotel, you can figure out your local tax code.

If, however, you used a booking site, you cooperate with them and some booking site works with you on this and they have to remit and they have to do it to every single jurisdiction across the country, or worse, it's not just [00:13:30] hotels these days. You can rent out a room and it might be in a community of 400 people and they might not have a tax administrator's contact information online. You might need to fax them. And is this realistic or perhaps can we consolidate this? Can we create some uniformity?

Yeah, obviously local governments still need the revenue. They should be able to collect these taxes. But do they need to be the one actually administering them or can this be centralized at the state level, remitted back out to those jurisdictions, saving a lot of time [00:14:00] and hassle and money for frankly everyone and dramatically increasing compliance. Because I think the dirty little secret of all of this is that half the payers don't even know they're supposed to pay because they don't have any contact with these communities. And some of them just say, "We can't. Sue us. Tell us what we owe, but we can't do this."

Nikki Dobay:

Well, well said on all scores. I think this is an area where also there's been a sea change over the last five years or so [00:14:30] with Wayfair being decided, which was not dealing with local tax issues. We don't actually know what the Supreme Court would say in this context, but we've seen a lot of localities look at Wayfair and say, "Oh, okay, we can get economic nexus now too."

And I think your point, to take a step back and think about these taxes kind of through a historical lens, is a very good one. And it's one I've talked about as well. It's what were [00:15:00] local taxes? They were very localized taxes where you had the hotel in town and that hotel owner or operator could take their check down the street and pay it to their local tax administrator. But when you kind of expand this and think of it through the lens of, "Oh, we get economic nexus now," it just gets way more complicated.

The burdens are incredible and I think the localities need to be very careful about the burdens they're placing [00:15:30] on taxpayers because it also puts all their dollars at risk. Because I think the last thing they want is for a decision to come out to say, "Nope, actually at the local level you still need a physical presence."

Jared Walczak:

Yeah, you're absolutely right. And sometimes when you dig into these taxes, you realize just how crazy the compliance is. We talked a little about the occupancy taxes. Let's think about business license taxes.

We worked with South Carolina officials a few years ago to overhaul their local business license tax regime. Before this, there were potentially hundreds of different [00:16:00] categories or classifications of businesses in each jurisdiction. You had to file often paper forms with each one. You sometimes paid on the same activity to multiple jurisdictions without any credits against them. And it was also a gross receipts tax.

But even setting aside how much you owed, we talked to businesses that had maybe 20 employees, and one of them was a compliance officer for this tax. That is crazy. For a local tax, they were paying less in taxes than they were paying in salary on that individual, but they had to. And you want [00:16:30] a level of granularity on this? In Columbia, they had a special tax classification, a specific rate for popcorn vendors. At what level do you ever need a different rate on popcorn vendors than some other retailer? It gets crazy.

Nikki Dobay: So was the rate higher or lower? Because it depends-

Jared Walczak: If I recall correctly, it was higher on popcorn than cotton candy because that was another category.

Nikki Dobay: All right.

Jared Walczak: And pumpkin sellers, I don't know why pumpkin sellers were a thing because who sells just pumpkins, but they did a little better. But there was hundreds [00:17:00] of these things and it gets crazy.

And there's one legitimate concern I think localities sometimes bring up, but we need to clarify it. I think localities sometimes get concerned about their tax authority, and I'm sympathetic when they're talking about what if we don't get the revenue? Because there are states that have sometimes said, "Hey, we're going to budget revenue for the localities" and then have swept it because the budget numbers aren't as great as they thought. They need to cut somewhere [00:17:30] and they sweep the funds and keep it in the state general fund.

What's really important to distinguish here though, because two different things get conflated. Sometimes states have a state revenue source and they agree within the budget every year that they're going to share some of it and that can get swept, and that's not great. Other times, states are administering taxes on behalf of localities. They are just the administrator. I can't find a single example anywhere of that being swept. That's a fiduciary responsibility. It is an obligation. [00:18:00] 35 of the 38 states with local option sales taxes collect the.

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Jared Walczak: 35 of the 38 states with local option sales taxes collect the local sales taxes for their jurisdictions. These counties and cities do not worry that they're not getting their sales tax revenue because the state has some sort of financial pinch. Many states do cover these occupancy taxes, they cover these business license taxes. We have lots of examples of this working. It's a fear that I take seriously because I think the local officials are genuinely concerned about this, but I also think they're mistaken. They're conflating two very different things.

Nikki Dobay: Well, and I think, [00:18:30] again, this is something that maybe a different time and a different place, things were working differently. There wasn't as much communication and transparency amongst the state level tax administrators and potentially the local tax administrators. But I think that the theme for this episode is we need to rethink a lot of things about state and local tax, and this is one where it has just gotten to this point where the scale has tipped, [00:19:00] it's become so burdensome, and we really need to work with the states. I think this is a call to action for the business community.

And you said it well. No client I've worked with has ever wanted to not get the money to the right jurisdiction. It's just about being able to do that in a way that is not so cost-prohibitive that you have to sit back and wait for them to come after you. Because as you and I both know too, anytime a tax can [00:19:30] be voluntarily complied with easily, it's much more likely that the highest level of tax will actually be paid to the right jurisdiction. So I think I'm hearing here a lot of opportunities for improvement, and the L insult is not going to be getting smaller anytime soon.

Jared Walczak: It's not. In fact, if anything, it's where we're seeing perhaps the most [inaudible 00:19:56]. It's an area that I'm a little concerned about. Historically, [00:20:00] property taxes have been really the workhorse of local taxation in many jurisdictions. Sales taxes are important there as well. But increasingly we've seen some local jurisdictions and some sort of intergovernmental agencies and outside bodies saying, "Well, what's the new frontier of local taxation?" I'm not sure why you need one. I'm a little skeptical of that, but I think there's going to be a lot of discussion and a lot of deliberation around local tax authority and local tax administration in the coming years. [00:20:30] And at very least, we want to make sure that we are not making this more complex than we need to be.

Nikki Dobay: All right. So we'll be revisiting that topic on a future podcast I think is a takeaway I have here. Let's shift gears again because this is a topic you and I have been having some chats about. The MTC, the Multistate Tax Commission has a work group on sales taxes on digital products. Not sure if that's the exact technical [00:21:00] name. So this is a work group that is studying, talking about discussing how the sales tax should apply to digital goods and products. They're holding monthly meetings that you can participate via Webex, I think. So this all public. We're not oversharing here.

But the meetings have been a little bit, I would say contentious [00:21:30] from the beginning. There's a lot of questions over an initial definition of digital goods. And I don't know that we need to get into the weeds of the specifics of where these conversations have gone, but one conversation you and I have been having is who should be making the decision about what gets taxed at the state level? And [00:22:00] I think I'm going to agree with you, but I'm going to let you have the mic first on this, Jared. So who should be having these conversations, really?

Jared Walczak: Well, I think we first needed to take a slight step back there, and then I'll get to that. I think one of the issues that has bedeviled this entire process is a question, what are we doing and why? I think that if you talk to some, they'll say, "Oh, this is like a technical process. We're defining terms. We're saying what is a digital product? Because that's complex." We're saying like, "What are the options on sourcing these? Because [00:22:30] that's really confusing." And they're right. These are complex and they're confusing. And an entity like the Multistate Tax Commission, which brings together a lot of people from the state revenue departments can help answer technical questions.

The problem is we've gone way beyond a technical question to what is fundamentally a policy question. Because we're not defining digital products in a vacuum. It's not just an interesting exercise to say, "What in the world is a digital product?" It is an exercise in [00:23:00] taxation. And I think you'll hear people say, "Well, that's not the intention," but of course that's what it means. The whole idea is to create a definition that you can include in a sales tax code. And at that point, we're talking about a massive expansion potentially of state sales tax bases, and this is something that potentially gets presented to lawmakers as a fait accompli.

You get all of these revenue officers talking about this, saying, "Well, you know what? I'm not speaking for my state. I'm just offering some ideas." But eventually some sort of consensus emerges from these unelected [00:23:30] officials. And, hey, they're great public servants, I don't want to criticize them, but they are not elected officials, and as they would tell you, they're not speaking for their states. And yet, whatever they come up with in this working group, when it gets presented to states, I think a lot of lawmakers are going to look at this and say, "Oh, this is what the states are doing. This is the decision that has been made." And it's a decision that potentially dramatically changes the sale tax base, turns it into way more of a tax on business activity, something that results in way more pyramiding, [00:24:00] and just broadens tax collections quite substantially.

I think right now there's not a whole lot that you can see out there. There's a lot of documents, but there is a draft that's gone through a few revisions that's just of an outline. And it's an outline. I don't want to go too far with that. We'll see how it changes, but one of the interesting things is it's starting to work on that definition of digital products. So obviously that's both goods and services, and it also has exemplars. And those exemplars are really interesting to me because it has a lot of categories [00:24:30] of things that constitute a digital good or service. And they're things in... Here are their categories, agriculture, manufacturing, healthcare, construction, education, energy, food, retail, office products, telecom and information technology, travel.

Now, if you understand the sales tax like I do, that this is fundamentally supposed to be a tax on retail final consumer transaction. You look at those categories and say, "What are they doing there?" [00:25:00] And then you start digging into them and you say, "Okay, examples they give for digital products in the agricultural industry include," and these are just a few of their examples, digital pasture management, digital seed technology, drones, farm management software, GPS guidance systems, machine learning to improve crop yields and all of that, monitoring technology, [inaudible 00:25:19] harvesting.

Nikki Dobay: I'm so glad you picked this one because these are just fascinating.

Jared Walczak: They are, and there's so many things in here and they're interesting things. And usually states have been really good about keeping the agricultural inputs in particular [00:25:30] out of the sales tax base. These are all inputs. I mean,

Nikki, I'm the furthest thing from a green thumb, so you can tell me if I'm wrong here, but I don't think backyard gardeners have a lot of use for digital seed technology. I don't think they're using GPS-guided combine harvesters at home. So these fields-

Nikki Dobay: You know, cannabis is taking off in so many states, but...

Jared Walczak: I have an excise tax director here at the tax foundation. He can talk to you about that later. But you know what? If you need digital seed technology, you're probably not a home [00:26:00] grower.

Nikki Dobay: All right. That was great. Yes. It's hard to compete with that. But I think that these are all excellent points because I think that there's a lot going on with this project. And I will say kind of outside the context of the MTC, and I'm sure you've run into state tax administrators, that when you've been in a state working on a specific topic where they say, "Oh, we just administer [00:26:30] whatever policy is put in place by the legislature." And this process does seem to be turning that on its head, because as you say, they're really talking about specifics. And whether they're saying taxable or not taxable, it has implications nonetheless, and it seems to be going far beyond. We could administer a tax on X. It's saying, "This is something that could be taxed."

Jared Walczak: [00:27:00] It is. And it's almost impossible, even when they make-

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Jared Walczak: It is, and it's almost impossible even when they make the best of efforts to avoid slipping into that, right? I mean, you and I have both been on these webinars and you'll get the disclaimers, "We're not saying these should be taxed. We're just going to create categories of different digital products and states can do with them what they will." But then someone will say to put them in a sales tax base so that we can tax digital products.

And again, to me, defining digital products is fundamentally the wrong question. It's complex. There are actually [00:27:30] some real difficulties in defining digital products. One of the initial definitions they used, I think potentially would bring in anything that touches digital space. So even going to your local grocery store and using a point-of-sale checkout, like self-checkout, that becomes a digital transaction. I don't think that's their intention. I think they're working on fixing those things. And they're smart people and they will fix some of those problems.

But it's still answering the wrong question, because whether something is a digital product or not [00:28:00] has nothing to do with whether it should be taxable. If anything, it might create a small presumption. Again, it's not because we shouldn't tax things that are digital. But when you look at these lists, their own exemplars list, you realize these are not final consumption. We are

dramatically changing what the sales tax is and making it something closer to a gross receipts tax, where we're hitting so many inputs over and over again.

These lists, I mean, I just gave you some of the ag ones, but you can do the same thing with construction, with manufacturing, with computers, and IT. And [00:28:30] you realize these are all the things that we spent decades trying to slowly pull out of sales tax bases. And they would potentially just go in one fell swoop. Again, you can tell policy makers, "We're not telling you to put them in, but you tax digital products in your base. Here's a definition of digital products." Well, that's going to be a sea change in state taxation.

Nikki Dobay: Yeah. And I do feel like we hear on every call also, folks talking about there shouldn't be taxes. [00:29:00] These taxes shouldn't be imposed on business inputs, but it's hard to purse those things out in this context. And it's only going to get more difficult as they continue. So I think that's a topic we're going to revisit, because I think that's one that a lot of folks are watching. And we will see where things go.

So all right, Jared, I've got two more things. One is kind of what's in the SALT news that's keeping you up at night [00:29:30] or making you laugh? My thing in the SALT news recently, and it's one I love, is a bill in Idaho, HB 198. It's an interest tolling bill, so super boring administrative bill.

Jared Walczak: Everyone's [inaudible 00:29:43], right?

Nikki Dobay: But I love this bill because it tolls interest during audits, which I think is a game changer. It really kind of levels the playing field when you're trying to work with a state in this process. Because I think interest has some become something that often is kind of wagging [00:30:00] some of these audits as they get more challenging, specifically in the sales tax side. So again, super boring administrative bill, but I'm hopeful that by the time this airs, it will have passed and been signed into law. So, what are you following in the SALT news this week, Jared?

Jared Walczak: Let's go with funny. In the last week or so, there's been a fair amount of discussion because of a court case and some ongoing deliberations about taxing streaming services through [00:30:30] separate excise taxes under say, a franchise tax or a tax perhaps on right of way. Lots of different approaches that local governments are trying to shoehorn streaming taxes into their existing tax authority.

Now, we talk about digital products, streaming's a digital product. If you want to put that in your sales tax base, please, have at it. If you want to talk about a separate sort of discriminatory excise tax on it, yeah, I don't think you have a strong case. But in particular locality sometimes, they don't have plenary tax authority. [00:31:00] They have authority given to them either in their charter or by general law. So, they're trying to find ways to shoehorn this in.

And I was just thinking, this is a little farther back, but this week's news made me think of a few weeks ago, East St. Louis, Illinois, a jurisdiction that had been trying for a while to tax streaming services as right of way users, even though of course they're actually taxing the coax or the the fiber already. And they've struggled with that fight and they've been in court. And their argument at this point [00:31:30] is, "Well, we may not have the inherent right, but we generate a right because they're trespassing. They're engaging in criminal trespass in the city of East St. Louis by sending their bits and bytes through our lines into homes." And it's a very novel understanding of criminal trespass. I'd say a clearly wrong definition of criminal trespass, but they're doing their best. You got to give them that.

Nikki Dobay: Okay. All right. That is a funny one. So finally, we've got to go with the surprise non-tax question. Whenever you're here, [00:32:00] I like to talk with you about travel and where you're going, because I know you spend a lot of time on planes too. So just curious, what is your next vacation or adventure? So whether it be work or just purely for pleasure.

This week we are hanging out in Cabo doing some work, recording a podcast, but getting a little bit of sun. And then down the road, I'll be heading to London and Frankfurt for some cost meetings in June. And hope to squeeze in a little trip to Paris and hopefully champagne [00:32:30] in there. So most of my adventures are going to be tacked onto work trips this year, so nothing big. But do you have anything big this year or are you kind of just getting in some stuff when you're traveling for work?

Jared Walczak: Mainly getting things in while traveling for work. And the travel's going to pick up again very soon with both some legislative testimony but also who have various meetings. So hopefully have an opportunity in places like California and Utah to go do a day of hiking or something like that.

I'd [00:33:00] love to get to Alberta this year. I really want to hike the Canadian Rockies. It's not set yet. I'll say usually, I'm not someone very affected by ads, those digital ads that we shouldn't tax. But I keep seeing these ads for like \$200 roundtrip flights to Norway. And I don't know, I might end up pulling the trigger on that one.

Nikki Dobay: Okay. Norway is wonderful. And I guess just to catch up, how many parks do you have left to visit?

Jared Walczak: I have visited 55 of the 63 [00:33:30] national parks. So yeah, eight left. I'm working on it.

Nikki Dobay: All right.

Jared Walczak: American Samoa is going to be a tough one. Some of the Alaskan ones, I could use a good tax reason to get to Alaska in summer. Because I keep going there in

winter, and it's hard in January or February to visit these parks. So, can someone give me a good reason to go in August? I'd appreciate it.

Nikki Dobay:

Okay. All right. Thank you. Call to action, everybody. Well, Jared, thank you so much for joining me today. It's always a pleasure and we caught up on a lot, so this is a very, very informative episode. And [00:34:00] thank you to the listeners for tuning in.

Please do check out the show notes. Jared and my contact information will be included. We'll also have some information linked about the Tax Foundation. And if you have any questions or comments, feel free to reach out. And we'd also love to just hear if you've got topics or ideas that you'd like to hear on future episodes. Again, my name is Nikki Dobay and I look forward to being back with you again soon. Thank you.

PART 4 OF 4 ENDS [00:34:41]