

Speaker 1 ([00:00](#)):

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DeAndré Morrow ([00:15](#)):

Almost every person that you've talked to is going through this path where they didn't anticipate getting into tax and didn't want to get into tax. I knew coming out of law school, tax was what I wanted to do. I knew pretty early in law school that I wanted to go into tax. That was sort of set in stone.

Nikki Dobay ([00:41](#)):

Hello and 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. Today I am joined by one of my Greenberg colleagues, Deandre Morrow. Deandre is of council in our DC office and Northern Virginia office where he spends some time as well. Dee, thank you so much for joining me today on the podcast. We have a super exciting conversation about all things Maryland digital advertising tax.

DeAndré Morrow ([01:16](#)):

Thank you for having me. I'm very excited to be on. You've been killing it with the podcast, so I've been eager to get in on the fun. Let's do it.

Nikki Dobay ([01:25](#)):

Awesome. Well, I'm sure you know that when I have a new guest on, I like to start by asking them before we get into the meat of the conversation, how did you get into state and local tax?

DeAndré Morrow ([01:38](#)):

Okay, so this is interesting because almost every person that you've talked to has going through this path where they didn't anticipate getting into tax and didn't want to get into tax. I knew coming out of law school, tax was what I wanted to do. I knew pretty early in law school that I wanted to go into tax. That was sort of set in stone. I did fall into state and local tax.

Nikki Dobay ([02:00](#)):

All right, good. I'm glad you fell into something. You can join the rest of the ranks.

DeAndré Morrow ([02:06](#)):

Exactly. I moved to DC upon graduating from law school, and had virtually no connections in this area and just started applying. I knew I wanted it to be tax, whether federal or state and local, quite honestly, it didn't matter. But, I got a job at the comptroller's office. The comptroller of Maryland offered me my first tax job as a staff tax attorney in the revenue administration division. I found out that I love state and local tax. I mean, we are essentially constitutional law attorneys, and it's been a love.

Nikki Dobay ([02:42](#)):

I know. It's kind of like, what could be cooler than telling people you're a tax lawyer, which they're always like, ooh, you have a tax lawyer, but then you don't have to really deal with the numbers. We just

get to deal with constitutional issues. I love that part about what we do, and you're in very good company. You and Catalina Baron both had your eye on the prize, and then you made your way to SALT. Thank you for indulging me with that question. But today, we are going to talk about Maryland's infamous, and I think we can really use the word infamous to describe this tax, their digital advertising tax. This thing, I feel like in 10 years we're all going to look back and say, "What the heck just happened?" What have we spent the last 10 years of our lives fighting about? Because I think we all agree this tax is most likely going to be found unconstitutional at some point.

DeAndré Morrow ([03:43](#)):

Right.

Nikki Dobay ([03:43](#)):

But, that's a battle that we're going to have to fight another day. But now, we're in kind of a strange situation where we're dealing with a very likely unconstitutional tax that taxpayers are probably going to have to figure out how to comply with in, at least, the short term. Let's go back to the beginning and talk about the history of this thing and how we even got to the point where it was enacted into law.

DeAndré Morrow ([04:12](#)):

Absolutely. To fully appreciate how foiled Maryland's foray has been into the taxation of the digital advertising ecosystem, I think we should jump in a time capsule and go back to May of 2019. This is when the Nobel laureate NYU professor, Paul Romer, published his op-ed in the New York Times called A Tax That Could Fix Big Tech. The letter opened talking about these dominant digital platform companies and how they've created havens for dangerous misinformation and hate speech. The suggestion essentially was that states adopt a type of sales tax on revenue that these companies would collect for displaying the ads to residents of the particular states. Get this, it was to encourage these companies to shift towards a healthier, more traditional model. The idea, the concept came from this sort of policy position of using tax as a vehicle to force change in business models. Let's put a pin in that there. I think it's really important. One of the people who really took on to the op-ed and loved it was a Senate president.

Nikki Dobay ([05:30](#)):

Okay.

DeAndré Morrow ([05:30](#)):

The Senate president said that it undoubtedly caught his attention. He stated that he was inspired. The professor even testified at a mail-in hearing on the proposed tax that proposed digital advertising tax. That's 2019. Fast-forward to the 2020 legislative session, which was poised to be the year of Kirwan. The Kirwan Commission was this commission that sort of came up with, it's the Innovation and Excellence Group as it pertains to education, and they came up with this blueprint for Maryland's future. You hear a lot about the blueprint.

Nikki Dobay ([06:06](#)):

There's nothing that I see coming together and creating a real disaster more than something someone coming up with or seeing a shiny new toy, a shiny new tax, to fund education. It's like, whenever you're given the money to the kids, it's hard to fight those. Okay, we're giving money to the kids, we've got a shiny new toy.

DeAndré Morrow ([06:33](#)):

Extremely hard to fight, and it's almost like it was inevitable. As soon as this was tied to education, I had no doubt that it was going to get passed. But, Covid happened. The pandemic happened, and traditionally the general assembly meets for 90 days to act on bills. The general assembly's 2020 session was cut short. It was supposed to end April 6th. However, on March 17th, there was an announcement that it would end the next day citing concerns of Covid. They stated that they would possibly reconvene in May of 2020, and that's what happened.

([07:09](#)):

But, until two days before the end of the session, there was a bill, House Bill 732, which was unrelated to digital advertising. It focused on the taxation of cigarettes, electronic smoking devices, and tobacco products. Somehow a few days before legislative session, the legislators log rolled in the digital advertising tax, which was being considered under another bill that would not have made the cutoff. They rolled it in.

Nikki Dobay ([07:38](#)):

Okay.

DeAndré Morrow ([07:39](#)):

That's how we had the digital advertising tax. That's why we have this sort of stitched together tax or bill, if you look at it, you see taxation of cigarettes, electronic smoking devices, tobacco, and digital advertising. It's like, oh, where'd this come from? That's how this happened.

Nikki Dobay ([07:57](#)):

Was it passed before that March 17th adjournment?

DeAndré Morrow ([08:03](#)):

March 18th, so it was actually passed on on March 18th. Then the governor vetoed the bill in May, and you said it, tied to education, the veto was overrode in, I believe, February. February general assembly overrode the veto, and they made a couple more modifications with an additional bill during that May session when they reconvened. That's sort of the history of how this bill got here. I think it's important that we look at, put the backdrop. It was the perfect storm, and that's how we got this vague stitched together bill. That's one of the reasons why, because frankly, it was rushed.

Nikki Dobay ([08:48](#)):

Yeah, I think that, and it is interesting how much Covid I do think impacted this whole process, because one, like you said, it kind of all got mashed into one bill and passed very quickly. Maybe had there been more time to vet the concept, it could have been stopped because these constitutional issues could have been raised and fully vetted, or there may have been a more robust version of the language which would at least fill in the gaps that taxpayers are going to have to grapple with.

([09:21](#)):

I also think what Covid contributed to was the ability of a lot of folks to come together to form a coalition to oppose this, which got the governor to veto it. Because we saw groups like ANA very quickly be able to rally the troops through Zoom, which we had never really seen before. I think that also did help to get the veto in place. But, ultimately that didn't save the day when the legislature overrode that veto in 2021 and kind of continued to forge down this path. All right, so we've got a veto override. I

think that was, what, Valentine's Day of 2021. What a great gift for taxpayers. Then within, I want to say a week, we had one lawsuit filed.

DeAndré Morrow ([10:16](#)):

Right. We had one lawsuit filed in a week, that's the federal lawsuit. That was filed in the district court for the district of Maryland. That was, I believe, February, yeah, February 18th of 2021.

Nikki Dobay ([10:33](#)):

That case, and maybe we can get back to the cases, but that case was immediately filed. Then we had a state tax case, state court case filed. I don't want to get, those are very important things later on when we talk about the case. But, do we want to talk a little bit about how the tax works before we get into the litigation?

DeAndré Morrow ([10:54](#)):

Yeah, absolutely. Just walking through this, so this is a new tax, first in the nation tax. It's imposed on annual revenues that businesses derive from providing something known as digital advertising services. Why do I say something? Because the definition is extremely vague. The definition includes, and I'm going to read this verbatim, "Advertisement services on a digital interface, including advertisements in the form of banner advertising, search engine advertising, interstitial advertising, and other comparable advertising services." If there wasn't a more circular and vague definition. Noting it excludes certain things. It excludes advertising services on digital interfaces that are owned and operated or operated on behalf of entities that primarily engage in certain business types or operations, broadcast television or radio, or the business of news-gathering, reporting, or publishing. There are carve-outs, that's also important for some of the legal issues, some of the arguments against this bill.

([12:07](#)):

But, getting into that sort of intricacy. It's imposed on annual gross revenues, which would be income from all sources derived from digital advertising services in Maryland. The tax potentially applies to numerous businesses, including many, many businesses located outside of Maryland. While the accessible base, the minimum accessible base is at least \$100 million in global gross revenues, the threshold for being required to file an annual tax return is just \$1 million in annual gross revenues from digital advertising services in the state of Maryland.

([12:48](#)):

In addition to filing that return, so persons who expect to file or expect their annual gross revenues derived from digital advertising services in the state to exceed \$1 million, I mean, they have multiple requirements. They have to file a declaration of estimated tax and pay 25% of that tax on or before April 15th of the current year. They have quarterly filing requirements for the next few quarters and 25% estimated tax payments being due. The icing on the cake is that the tax mandates that taxpayers that willfully fail to file their annual return or make the quarterly estimated payments, that they be subjected to criminal penalties.

Nikki Dobay ([13:34](#)):

Okay, so it's not scary at all.

DeAndré Morrow ([13:36](#)):

Right, right.

Nikki Dobay ([13:36](#)):

No, I'm just kidding. It's very scary. But, let's go back to this idea that taxes only do if you have \$1 million or more of gross revenues from digital advertising in Maryland.

DeAndré Morrow ([13:51](#)):

Right.

Nikki Dobay ([13:53](#)):

We're going to say that this is a business, this is a company that's met the \$100 million global threshold, so we don't have a question there. But, how is this business supposed to determine what gross revenue is from a Maryland source under this tax regime?

DeAndré Morrow ([14:15](#)):

Well, if you look at the statute, you'd say I have no idea, because the statute doesn't provide any guidance in that regard. What the general assembly did was, in terms of the sourcing of the revenue and how you determine the annual gross revenues derived from Maryland, they put it on the comptroller. They sort of kicked that and punted over to the comptroller and said, "You decide." The statute requires the legislature to adopt regulations that pertain to sourcing. That's what the comptroller's office did.

([14:48](#)):

Walking through the sourcing regime, notwithstanding the fact that the statute takes an apportionment approach, the comptroller's regulations also cover apportioning digital advertising revenue. Specifically what the regulations say is, revenue that's required to be calculated, it's required to be calculated by listing the number of devices that access digital advertising services from a location in the state, that goes in the numerator. What goes in the denominator is basically the number of devices accessing digital advertising services from anywhere else. This fraction is then multiplied by the taxpayer's annual digital advertising gross revenue. One of the issues is that the statute sort of calls for an approach where apportionment is based on digital advertising revenue, and the regulations adopt a device-based sourcing approach.

Nikki Dobay ([15:52](#)):

Yeah, and this is kind of mind-blowing, because I think maybe there will be some businesses that will know where devices are, although that kind of makes me scratch my head a little bit for a lot of different businesses in this space. But, there's going to be a heck of a lot of taxpayers that have no idea how to get information on a device basis. Again, to your point, this is totally new. What the comptroller came up with is, to my mind, just like, I don't know how you implement this. I don't know how you comply with this. I don't know how you implement or audit it later when you've got so, I would think, many businesses that are just not going to have this information readily available.

DeAndré Morrow ([16:54](#)):

Yeah, no, you hit it on the head. I guess one, getting more detail about the methods for determining of device location. The regulations break out several methods that a taxpayer can use. They can use internet protocol, geolocation data, device registration, looking at the cookies, and whatever metrics are standard to that particular business's industry to determine by the total totality of facts and circumstances whether a device is within or outside of the state or country.

([17:31](#)):

Here's the issue with that. There's so many issues, and the data advertising ecosystem's so vast, it's changing so quickly, the technology's changing so quickly that it's just sort of insane that this is the approach. I think I question whether any of the technical information suggested by the comptroller will accurately place devices in or outside of the state of Maryland. One example is if you use a VPN, right? A VPN, a virtual private network, what it does is it replaces the actual IP address to make it look like you're connected to the internet from a different location. That's one. The comptroller will probably say, "Well, we provided multiple methods," so let's look at some of the other ones.

(18:17):

Aside from potential violations of privacy laws administratively, I mean, it's extremely hard for companies to track down data usage of individuals on an individual user per platform basis. In fact, it's going to get harder. In response to privacy concerns, I know Apple, Google, Mozilla, they've all announced plans to phase out support for third party cookies in web browsers in the near future. What that means is it's going to be extremely hard for advertisers to track down users across the web and serve targeted ads. This is obviously going to be problematic for the businesses, and it probably is going to be problematic for the comptroller. The icing on the cake in regard to sourcing is the comptroller's regulations contain a throwout rule.

Nikki Dobay (19:08):

Yes.

DeAndré Morrow (19:08):

What does that do? I know you are not a proponent of throwout. Right?

Nikki Dobay (19:14):

No.

DeAndré Morrow (19:17):

What they're doing here is, so they're throwing out all non-located devices from the denominator. The effect of that is, if I can't locate the device, I'm going to be punished, me being the taxpayer. Irrespective of any real economic activity, that's sort of the approach.

Nikki Dobay (19:37):

Well, but I will raise the question, what if you have a business that they keep no information? I think with this throwout rule, I think one reasonable conclusion is everything is thrown out, so you get a denominator or an apportionment factor of zero. I think the throwout rule here is particularly problematic where, to your point, this is an area of tech that's changing so rapidly, and who knows what information we have today versus what information was available when they wrote these regulations. But, this thing is changing so much, and I just could very well see a situation where everything gets thrown out because you just can't figure any of this out. What do you do then? I think the sourcing, and I know you've said this to me offline, but we'll say it on the podcast, this is going to be such a challenging area as taxpayers try to figure out how to comply with this tax in the near term, which seems to be where we're at, is that, that is going to be kind of a necessary evil for the time being.

DeAndré Morrow (21:03):

Yeah, no, absolutely. I don't know if you want to get into the impact of the state case now, but ...

Nikki Dobay ([21:11](#)):

Yeah, let's talk about the litigation. Real quickly, we have the federal case that was immediately filed. The district court kicked that on the Tax Injunction Act, and that issue is currently on appeal at the fourth circuit. Has that case been argued yet? Do you know?

DeAndré Morrow ([21:29](#)):

Has not been argued yet.

Nikki Dobay ([21:33](#)):

Okay. We're waiting on arguments there. In some ways I think what has happened at the state level may help their arguments, so we'll have to wait and see what happens in that case. But, tell us about the state court case now.

DeAndré Morrow ([21:48](#)):

Yep, absolutely. In April of 2021, you had two taxpayers that filed complaints in Maryland state court, so a circuit court in Maryland challenging the tax on various grounds. I won't get into all of those, but the main one being Internet Tax Freedom Act, this violating this law that says that no state may adopt a tax that discriminates on electronic commerce. Very clear case in my opinion in terms of what this tax is doing and what it's violating.

([22:30](#)):

In October of 2022, a Maryland circuit court judge actually struck down the tax. They denied the comptroller's motion to dismiss, granted the plaintiff's summary judgment, and declared that the digital advertising tax violated that law I was talking about, the Federal Internet Tax Freedom Act and the US Constitution commerce clause and First Amendment. I have an alert out about that. There's much more to talk on that. I know we're time-limited. Getting through the procedural issues, so the comptroller's office appealed the circuit court's judgment, and the Supreme Court of Maryland agreed to hear the case. Interestingly, the comptroller's primary argument on appeal was procedural.

Nikki Dobay ([23:12](#)):

Right, right.

DeAndré Morrow ([23:13](#)):

The comptroller's office argued that the taxpayers were precluded from judicial review, irrespective of the fact that this is a challenge on the constitutionality of a tax and it's a facial challenge, and they said that taxpayers had to exhaust their administrative remedies. The taxpayers countered and said, well, there's an exception to the exhaustion doctrine. That's an instance where we are directly attacking the power of the general assembly to adopt legislation that violates the Constitution. The constitutional exception to the exhaustion remedy has been for a hundred years. It's been in Maryland law for a hundred years. It was a big procedural issue.

([23:59](#)):

This case actually will have some impact on how Maryland tax cases are litigated. Ultimately, the Supreme Court came down after extensive briefing just four days after oral argument, and they rejected the taxpayer's argument on the procedural grounds, and agreed with the state that administrative exhaustion is a prerequisite to seeking judicial review. On May 9th, the court vacated the order that

granted summary judgment. Yeah, I mean, where things stand right now, irrespective of the fact that the tax is constitutionally suspect, taxpayers will have to work through the administrative process.

Nikki Dobay ([24:41](#)):

Yeah, and I watched the arguments, and I do think they did a really good job, the Taxpayers Council, of arguing the constitutional exception here and really trying to make the case that it is a narrow exception, but this is one of the situations that falls squarely within it. I also thought some of the justices provided some good examples, egregious examples, of situations that would trigger it, and this kind of rose to those levels as well. It's just a little disheartening, a lot disheartening to see the Supreme Court come down this way on the procedural issue, because I think this is going to lead to a situation where it's going to cost taxpayers and the state a whole heck of a lot of money to now try to administer this. Businesses and taxpayers are going to have to work through the administrative process. Then there's going to be more litigation. Then the tax is going to be determined to be unconstitutional, and then we're going to have to unwind this whole thing.

DeAndré Morrow ([25:56](#)):

Unwind this whole thing and hundreds of millions of dollars in refunds, and money pulled from education funds.

Nikki Dobay ([26:04](#)):

From the children.

DeAndré Morrow ([26:05](#)):

Exactly, exactly. Fun fact, so I actually submitted an amicus brief on behalf of the Tax Executive Institute that focused solely on this procedural issue because we knew how important it was. I mean, the process of obtaining declaratory judgment to address constitutionality of a newly enacted tax, I mean, that should coexist with other administrative processes to allow taxpayers and administrators to effectively react to new taxes. I mean, there are multiple policy reasons to support the limited use of declaratory judgments, particularly when you're opining on facial constitutionality of new taxes. We were hoping that the court would be persuaded by that argument, but it was pretty interesting. The justices asked very pointed questions, which indicates typically that they were well, well, well prepped, and dare I say, some of them may have had their minds made up on that issue.

Nikki Dobay ([27:06](#)):

Yeah, yeah, this was definitely a very disappointing decision, I think, on many levels. The procedural aspect, as well as what's to come for taxpayers and businesses that are likely subject to this tax. Let's talk a little bit about that before we close out with the fun stuff. There's been some businesses that have complied, because prior to the circuit court's decision in October or November of last year, the comptroller was kind of marching along saying, "We've got to administer this tax. This is our job." Then they kind of seemed like they paused, and now I know they've put out a notice. I think it came out a day or two after the decision, and it's kind of full steam ahead again. Where's the comptroller on this thing now?

DeAndré Morrow ([28:00](#)):

Oh, yeah, full steam ahead is perfect phrase. I would not say they paused. I don't think they paused. With the comptroller, so during the state litigation, after the circuit court's granting of summary

judgment, the comptroller actually filed contemporaneously with the petition for cert, they filed a motion to stay enforcement of the circuit court's decision. That motion to stay was actually interesting, because in the motion to stay, the comptroller noted that during the first three quarters of 2022, the comptroller collected over \$100 million dollars in revenue from the digital advertising tax.

Nikki Dobay (28:36):

Oh, okay. Okay, got it.

DeAndré Morrow (28:38):

Yeah. The comptroller has been collecting this whole time. I believe the phrase that the comptroller's attorney said during the oral arguments before the Supreme Court of Maryland was, it was on a volunteer basis, taxpayers were voluntarily paying the tax and making their quarterly payments. That's important, because to your point, immediately within a day of the court's mandate, the Supreme Court's decision, the comptroller's office updated the tax alert and pointed to the fact that, hey, you're already late for 2022 returns if you haven't paid. The 2022 annual return was due on April 17th of 2023. But, this is what's interesting. Remember that \$100 million threshold? If you estimate that your taxes, or that your revenue from digital advertising services is going to be at least \$100 million, then you have to file that declaratory sort of statement and pay 25% of the tax by April of that year. On April 17th of 2023, the first quarterly payment for 2023 was also due for affected taxpayers.

Nikki Dobay (29:58):

Right now, we're really in a situation where taxpayers could likely need to pay under protest, because they're going to have to pay and then seek a refund, because now this is going to have to go back through the administrative process for the Maryland tax court to opine on, and then go back through the court of appeals and Supreme Court to determine the actual constitutional issues, unless fourth circuit says [inaudible 00:30:38] and doesn't band it, kicks it back down to the district court, and we get a favorable decision there.

DeAndré Morrow (30:43):

Exactly. I mean, there's so many ways that this can go, but I think you're right. There's two approaches that taxpayers can take if they want to go through the administrative process: pre-deprivation remedies, so they could decline to pay the tax, wait for an assessment, and then appeal that assessment and go through the process that way. The problem, in my opinion, is those criminal penalty provisions. Right?

Nikki Dobay (31:09):

Yep, yep.

DeAndré Morrow (31:10):

To your point, so now we go to the second route, which was a post-deprivation remedy, and that's where they pay to play. You pay, you file the claim for refund, and then it goes through that process. I want to stop there, because as I said at the beginning, I used to work at the comptroller's office, I understand how the refund process goes for income tax sales and use tax. We've never had a process for the digital advertising tax, so I'm not sure how that's going to go. But, if it's similar to, say, a sales tax, there's a whole process where you file a refund claim and that refund claim goes to an auditor. That auditor effectively audits the return.

Nikki Dobay (31:54):

Audit, okay, okay.

DeAndré Morrow (31:56):

Then makes a decision from there. They approve it, they deny it, and then you go to the next level, which is hearings and appeals, which is, you're still within the comptroller's office. Hearings and appeals is a section within the compliance division of the comptroller's office. Then you argue before a hearing officer. If they deny, the determination becomes final or the refund denial becomes final, then you can appeal to tax court. Tax court makes a decision. They rule in favor of the taxpayer or against the taxpayer. Then, you can appeal to circuit court. All of that's necessary to get back to where the state case started. But, this is where things get interesting. Let's go back to that audit phase. Auditors have to figure out the process in the sourcing regime. This is a new sourcing regime that we both stated probably doesn't work, and it's going to be a subjective process for auditors that haven't ever done this before.

Nikki Dobay (33:00):

No, I think that's exactly right. I mean, as I was listening to you talk about those procedures, I mean, how batty is it that they're going to make a taxpayer try to figure out the sourcing piece, when all they want to do is get to the point where they are talking about the constitutional issues. It's just so inefficient and such a waste of time, and it's just really disappointing. I mean, this is what makes the Supreme Court's decision just extra disappointing. But Dee, I think we could talk about this for another several hours, but let's put a pin in it and wait to see, because I'm sure there's going to be updates later this year as things continue to progress. Thank you so much for that very, very insightful conversation on this. You have obviously been in the thick of it for over three years, almost four years now. Yeah, just such a great resource on this issue.

(34:04):

But before we go, we've got a few fun things to do. We're going to switch gears and talk about an interesting, I like to say my favorite SALT issue of the week, but the one we're going to chat about, it's not really my favorite. It makes me really sad because I also had some hope with the US Supreme Court on this issue, but the National Pork Producer's case, which came out I believe last week or maybe even the week before. Not a tax case, but it did have the Pike Balancing Test front and center. We saw six different opinions by the US Supreme Court. We saw very interesting bedfellows, conservative justices teaming up with very progressive justices. At the end of the day, it looks like there's not a lot of love for the Pike Balancing Test. That makes me super sad. Do you have feelings about this case and its taking Pike out at the knees?

DeAndré Morrow (35:15):

Yeah, I mean, I'm with you. I think the bedfellows of justices in the majority was shocking.

Nikki Dobay (35:24):

Yes.

DeAndré Morrow (35:24):

Surprising, rather.

Nikki Dobay (35:26):

Yeah.

DeAndré Morrow (35:27):

Definitely surprising there. I mean, I don't know. I think our challenge to the CEO pay ratio taxes, is it still there?

Nikki Dobay (35:40):

Hey, I'm a big proponent of the fourth prong, so I'm going to say yes. But, I do worry about sales tax administration at the local level, and the states and localities just once again being somewhat emboldened that, and now we don't even have to worry about Pike.

DeAndré Morrow (36:00):

Yeah.

Nikki Dobay (36:01):

But, we will see. Maybe tax is different than pork regulations. Maybe a fight for another day. But, all right, one last thing before we go, the surprise non-tax question.

DeAndré Morrow (36:13):

Uh-oh.

Nikki Dobay (36:14):

I know, don't be scared. I thought about this one. You mentioned in the beginning that you moved to DC when you were in law school, or after law school.

DeAndré Morrow (36:24):

Right.

Nikki Dobay (36:25):

Okay. I go to DC a fair amount. When I was at Cost, I would go at least three, four, or five times a year, so it has really become a place that I like. Today's surprise non-tax question is, what is your favorite thing about DC? For me, when I visit, because I generally am just visiting, I've never lived in DC, I love going and running on the Mall in the morning, and there's so many people out, and you get to go to the different monuments. I always go to the Lincoln Memorial, and sometimes I try to make it all the way to the Capitol, but usually I don't have time for that. But, that is the one thing I always have to do when I go to DC and I just love it, no matter what time of year it is. But as a DC resident, and I don't know that you're in DC proper, but you've spent a lot of time there, what is your favorite thing about DC?

DeAndré Morrow (37:18):

I will start by saying I'm a South Carolinian and I don't want to offend my southern folk at all, but we have gained a reputation of moving at a slower pace. I've always wanted to be in a city, so I've always wanted to be in the city and in the move, but I know for a fact that New York is too fast-paced for me.

Nikki Dobay ([37:39](#)):

Okay. I love it.

DeAndré Morrow ([37:40](#)):

Too fast-paced for me.

Nikki Dobay ([37:43](#)):

Yeah.

DeAndré Morrow ([37:44](#)):

DC, I describe DC as being right in the middle of down south, South Carolina and New York. It's a good semi-quick pace. That's sort of what I love about DC. I love being able to come into the city, and fun fact, I live in Maryland. I'm a Marylander through and through, but I love coming into the city and moving at this moderate pace. Yeah, that's it. I guess I probably need a better answer. I don't know.

Nikki Dobay ([38:22](#)):

No, I love that answer. I've never thought about, so truth be told, I've not spent a ton of time in the south. I'm from Ohio originally, but I always think of Ohio as being more East Coast because I grew up in Northeastern Ohio, longer story than we have today. But, then I moved to Portland, and I think we were very simpatico because I think Portland is the perfect pace because it's fast-ish, but it's not fast. I would also be destroyed in New York. Maybe that's why I like DC too, because it's like people are moving and getting things done, but it's not like, oh my god, at such a breakneck speed that you can't keep up. I think you nailed it. I love that answer.

DeAndré Morrow ([39:08](#)):

Cool. I love it, I love it. Now, this has been great. I appreciate you having me on.

Nikki Dobay ([39:12](#)):

Well, Dee, thank you again so much for this conversation, and we will definitely be back talking about Maryland and other fun things. Hopefully there's something cool in other states that we can talk about too, because I don't think you're sick of talking about Maryland, but I know you talk about it a whole lot.

DeAndré Morrow ([39:29](#)):

Right.

Nikki Dobay ([39:30](#)):

Maybe someday we'll put this thing to bed and it'll all be behind us. But, thank you again for joining me. Thank you to the listeners for listening. I hope you've enjoyed this podcast. If you have questions for Dee or myself, check out the show notes, our contact information will be in the show notes. As always, you can let us know if there are topics that you would like to hear. Thanks for joining us, and we will be back again in a few weeks. Thanks so much.