Speaker 1 (00:00):

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Nikki Dobay (00:14):

Morgan, thank you so much for being here. Is that a new title for you?

Morgan Scarboro (00:17):

I always know whether I'm in your good graces or not, depending on what the title that you make up for me is, but I'm very happy to be back, Nikki. Thank you for having me.

Nikki Dobay (00:25):

Well, Morgan, you are always in my good graces. So I just don't think I'm allowed to give you the title of president yet, but someday.

Morgan Scarboro (00:33):

Not yet. Maybe soon.

Nikki Dobay (00:37):

Not yet. 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. I'm very pleased today to be joined once again by Morgan Scarboro. Morgan is the vice president of tax and policy, and many other things, at MultiState Associates, and I am so glad to have her back to give us a mid-year catch-up on all of the legislative activities on state taxes.

(01:12):

Well, Morgan, I feel like we say this often, but it seems like it's been a little bit of a strange legislative year. So before we get into some of the specifics, do you have any thoughts on big picture and why things are happening, and then they're not, and then they're not happening? So what's your take on this 2026 legislative year so far?

Morgan Scarboro (01:39):

Strange, I think, is the correct way to describe it. We saw a number of pretty lofty proposals come out early in session, and it's always difficult early in a session to know whether you should take a proposal seriously or not. But we did see some new ideas, really a resurgence of digital advertising taxes, which was not on my bingo card for this session.

Nikki Dobay (02:03):

I'm with you.

Morgan Scarboro (02:03):

I thought for sure some new technology taxes targeted toward the technology industry, but digital advertising revival was not what I was thinking was going to happen. But I think there's a couple reasons for this. A, state revenue is declining in a lot of states, but for many states, it's sustaining. I mean, it has leveled off, certainly, since COVID, but the picture is not as bleak as many predicted. Again, we are starting to see forecasts come out for states that are saying within the next three years or so we're going to be in a deficit situation. But you see that, and then you'll see a couple months later that their year-to-date collections are up 4% from what they forecast for six months in a row. So it's difficult to determine exactly what's going on in the revenue side.

(02:47):

Anecdotally from my conversations, I think it's fair to say that the economy, in general, and state revenue, in general, with the exception of some of our normal troublemakers, is pretty strong. And at the same time, there is a lot of legislator anxiety about their state's fiscal conditions. It mirrors what's going on, I think, in the overall economy. If you read about the K-shaped recovery where, on paper, the economy looks outstanding, GDP growth is good, market growth is good, average wages are pretty good, but then the consumer sentiment is lower than almost ever.

(03:26):

In many ways, that mirrors itself to me, so I think that's one thing that's a little bit complicating when you start talking about state tax policy. The other thing, of course, is that it's a major election year.

Nikki Dobay (03:37):

All right. I knew we weren't going to be able to get out of this conversation without talking about the midterm, so I was waiting for it.

Morgan Scarboro (03:44):

You know I love to talk about it. But we do, and I've brought it up in this podcast before, but just in case not everyone has memorized all the words I said.

Nikki Dobay (03:50):

I'm sure they mostly have.

Morgan Scarboro (03:52):

My colleague, Ryan Maness, a couple years ago did a really interesting research project where he was looking at enacted tax legislation in an election year versus a non-election year, so what actually happens in tax policy in election years. And what he found is that enacted tax legislation drops by about 30% in election years, and that's tax cuts, tax increase. I mean, that's just any enacted... We really thought about it as landmark tax legislation, not tinkering on the edges, not administrative stuff, but really big policy changes are somewhat rare in an election year, so that contributes as well.

Nikki Dobay (04:29):

Well, and I think that goes to the point you were making earlier because I'm with you. I was not expecting to see digital advertising taxes being proposed or passed. And we have had a couple different flavors, no uniformity, pass, which is kind of crazy to me. But I think maybe I've been on these podcasts too many times with you and I listen, I take note when Morgan says-

Morgan Scarboro (04:55):

You're drinking my Kool-Aid.

Nikki Dobay (04:56):

I'm totally drinking your Kool-Aid, but I wasn't really expecting those big ones either. But that also makes sense because some of the bigger things I think that the states have also done have to do with federal conformity decoupling, bigger decoupling issues like the NOL caps or things like that, so that all kind of tracks and makes sense. But yeah, we did have a few outliers.

(05:23):

So I guess right now, how many states are still in session through this fall, end of the year? How many states can we check off our bingo cards? Just give us an overview of who we need to really worry about as we go into the second half of this year.

Morgan Scarboro (05:40):

So right now, as we speak, it's Monday, July 13th, and there are seven states in a session right now. So the majority of states are out of session, and the states that are still in session are those year-round states. So even though they're technically in session, they're not meeting every day. Many of them are taking summer recess, so they're not actively meeting right now.

(06:01):

It's a little bit difficult to predict who to pay attention to this year because, to the extent that we see any additional big changes this year, it would come in a special session. So I would say things to keep an eye on would be ballot measures in November will be pretty significant. But other than that, we just have to see if anybody's going to call a special. Again, election year, most folks don't want to call a special because they're trying to be out there campaigning. So unless there's a big reason that something has happened and they need to call a special, it's likely not going to happen.

(06:32):

But then again, there are interim studies going on all summer. Committees are meeting on an interim basis, talking about what they're going to propose for 2027, what needs to be their priority. So there are a lot of signals, I think, that can start to tell us what's going to happen in '27, but they're taking their break right now. It's summer recess for everybody.

Nikki Dobay (06:50):

All right. Well, let's focus on a state where there has been some big things that happened, and they tend to have a special session every fall, a veto session they call it. Let's talk about Illinois. So this is a state that did some pretty big things this year. Catch us up on Illinois and what has happened there.

Morgan Scarboro (07:12):

So Illinois has a habit of passing their budget via a previously unknown bill, gutting and amending that, and then passing their budget in about 12 hours. So it is one of those states that's really difficult to predict what's going to happen. It's very [inaudible 00:07:30]

Nikki Dobay (07:30):

So what you're saying is not a model of transparency.

Morgan Scarboro (07:33):

Yes, that's a polite way to put it. It's very fast-paced. The budget bill that ended up passing this year was previously about agricultural REITs, a bill that hadn't really moved, stripped everything out of it, put all the budget language in it, released the language Friday night, they had enacted it by Sunday, and it was pretty significant. Illinois was one of the biggest movers, I would say, this year on tax policy.

(07:56):

So a couple things to highlight. First, they implemented a new social media tax, which kind of resembles what Chicago did last summer. They did a "targeted advertising services" tax. So I guess if you don't call it a digital advertising tax, that just fixes everything, right? And then some smaller things, but that, as well as restructuring their NOL cap, were really the big things that happened in Illinois.

(08:25):

The social media tax piece is really interesting to me. I know you could talk, Nikki, a lot about the targeted advertising services tax, AKA the digital advertising tax, but the social media tax is interesting to me. Jared Walczak put out a really good piece about this, basically saying that the definitions within the social media tax are so broad, the language is so open-ended, that you are going to have tons and tons of companies who I do not think of as social media companies liable for this tax. So AllTrails was the example that they gave. I don't know about you, but I've never been chatting people up on AllTrails. There's no top eight friends on AllTrails.

Nikki Dobay (09:11):

Right. No, and I know we were recently talking for another article, for a piece we work on together, and I think you brought up this AllTrails angle. These are the kinds of proposals and, I guess, the fallout from proposals where you come back to the old adage, what is it, "Pigs get fat. Hogs get slaughtered." So did I say it right? I'm not from the South, so I'm not as good at sayings as you are.

Morgan Scarboro (09:39):

Just your inflection made it a little bit strange, but we'll get through it.

Nikki Dobay (09:43):

Okay. But this is one where, if they are trying to create a very targeted, narrow tax on a certain subset of social media companies, and then you have a definition that gets broadly interpreted and sweeps in all these other companies that maybe weren't the target, what is the fallout of that? And I know that Chicago tax is being challenged. I would assume this one will be challenged. And then I would also assume we're going to see a challenge on the state's digital, I'm going to call it a digital advertising tax. This was all part of the budget bill, and I know we've all been telling the states this, that they should wait to see what happens in Maryland because we've got a big Internet Tax Freedom Act challenge going on. And what happens if and when that is successful? How much money is riding on this for Illinois?

Morgan Scarboro (10:39):

I hope this is a rhetorical question because I don't know what the thought process is here. And this, again, maybe they have released revenue estimates at this point, but there's no time for a revenue estimate when you're releasing the language and passing it...

Nikki Dobay (10:55):

In 12 hours.

Morgan Scarboro (10:55):

... in 36 hours or whatever. I mean, they're not releasing that kind of information, so maybe they have an estimate at this point. I'm sure they have one internally. I have yet to see one, but they're going to end up being in that similarly challenged place as Maryland is where they're already facing a budget deficit trying to get some revenue from these two new taxes. Ultimately, that's going to be in litigation, so we'll see taxpayers are paying under protest., If they're not. We don't really know what the response is going to be, but it's certainly not going to be the golden ticket for Illinois in terms of getting out of their revenue crisis.

Nikki Dobay (11:31):

And the NOL caps or suspensions, I mean, is this a play that Illinois has done in the past?

Morgan Scarboro (11:37):

It is. They are really just restructuring the NOL cap that they put in place a couple years ago. We saw California do some funny stuff with New Jersey. That seems to be one of the emerging go-to trends for states that need a little bit of a temporary bump, with the caveat that these things are very rarely temporary. But they can market them that way when they're releasing language, saying, "Oh, we're just going to do this for three years or four years." It's sort of almost par for the course now. When I think of states, I really think of Illinois and California as the two biggest offenders of this.

Nikki Dobay (12:08):

We've also seen various states throughout this legislative season decouple from bonus depreciation and full expensing. Those are all timing issues, but they are kind of a convenient trick, I would say, that a state can use for budgetary purposes if they're trying to fill a temporary hole. But, obviously, I would say not the best policy. They create complexity for taxpayers. And again, it's just a timing issue. You've kicked the can down. All right, using another phrase there. I guess I'm going to still say I'm not very good at those.

(12:46):

So, Morgan, what other states have been on your watch list this year? I know we had activity in New Jersey and Pennsylvania, Virginia. I think Florida's had some interesting things happening. So dealer's choice. Where to next?

Morgan Scarboro (13:02):

My favorite to observe this year has been Virginia. MultiState, we've been following data center issues for a number of years, although it's really spiked in the last year or so. And so we now write a newsletter about what's going on with data center policy, and I lead a lot of that work because I was very interested in the divergence between how states were treating data centers on the tax side versus the energy regulation side. There were a lot of very disparate paths within the same state.

(13:31):

And Virginia's budget was really derailed by a conversation about data center incentives this year. So Virginia, home to the largest concentration of data centers in the world, has been, I would say, a success story in parts of Northern Virginia like Loudoun County. They have a whole page on their website about what they had built basically with data center tax revenue.

(13:53):

But over the last year, as data centers have increasingly become under scrutiny nationally, that has infiltrated into Virginia as well. So there's an exemption for sales taxes for data centers in Virginia. And there was a pretty significant rift between the governor and the Senate president specifically over what to do about this in the budget. So Senator Lucas, who is the Senate president in Virginia, wanted to strip the exemption completely pretty much immediately. No, there was no phase-out. There was no nothing like that. And these were already a statute, so you have people who are planning projects based around some of this exemption.

(14:33):

Governor Spanberger said no. She ran on a platform. She said several times data centers need to pay their fair share. It was kind of a focus of her campaign, data centers were. She said, "No, Virginia needs to honor its contracts. We're not going to stop this right in the middle of something. We need to do a study. We need to extend this out further if we're going to make changes."

(14:55):

So Virginia blew past its adjournment date with no budget because they could not come to an agreement on what to do here, which is something to note. It is a very well-managed state. That's not in regards to what they actually do in policy specifics, but just the management of the state. Budgets are usually on time. The state's pretty transparent. You've got a good bond rating. It is a well-run state, typically. So that was notable for Virginia, and I think kind of embarrassing for the Democrats in some situations, because this is their first year of a Democratic trifecta in Virginia since they won the governor's election in November. So I'm sure they probably didn't want to come out swinging with some interparty fighting there.

(15:37):

So they went all the way basically till the very last second before the budget was actually officially late, and they ended up passing a budget. I think it was June 29th, Governor Sandberger signed the agreed-to budget, which retains the data center exemption, but levies a new tax on electricity consumed by data centers. The fiscal note for that is much smaller than it would've been to eliminate the exemption. So it's still a situation where the data center industry is going to be paying more in Virginia, but it's maybe not as bad or as painful as they were anticipating it might be during the budgeting process.

(16:15):

And then bring it up because it was a nasty fight in Virginia. Again, you've got the first year of a trifecta back. You expect some sort of alignment on goals, but the things that the Senate president and the governor were saying about each other, I mean, it was a heated debate here. And so that was just interesting to see, that really national conversation play out in Virginia where data centers are such a significant portion of local revenues, of the state's economy. It really felt like a microcosm of all of those conversations.

Nikki Dobay (16:49):

All right, Morgan. Well, it sounds like Virginia was a little bit of a lot this year. So anything else we should expect moving forward for Virginia?

Morgan Scarboro (16:59):

The data center conversation, I believe, will continue in Virginia. In place of repealing this exemption, one portion of the budget is to do a larger study on the impacts, so I fully expect that there will be a renewed conversation next year. But in terms of actual legislative activity, probably not too much for the rest of the year from Virginia other than regularly scheduled interim meetings.

Nikki Dobay (17:24):

All right. I know New Jersey is another state you are always keeping an eye on. This is a state where I've seen budget things are happening. And then again, everything kind of falls off. And so I think they wrapped up their budget, but it sounds like there wasn't really anything of note there. So can we confirm that?

Morgan Scarboro (17:44):

I would say medium items.

Nikki Dobay (17:47):

Okay.

Morgan Scarboro (17:48):

So New Jersey's one of those states where the governor was saying, "No new taxes." The legislature was saying, "Hang on a second. We kind of want to do some new taxes," so it was kind of a test of the new governor's power in New Jersey in many ways. But they ultimately ended up with a package that was very moderated from, I think, what it could have been in Jersey.

(18:06):

So the big things, again, capping NOL deductions, similarly to some friends in other states. They had an interesting fee. So they're levying a fee on employers who have more than 50 employees who receive benefits under Medicaid. This largely, for the most part, will impact retailers who have employees in stores, but I think it's going to be very difficult to administer. From my understanding, these employers don't have a way to know how many employees are receiving these benefits. So I think administration there is going to be a challenge and is a little bit TBD.

(18:44):

They also are requiring data brokers to register with the state, and then pay a registration fee. We have seen the conversation turn from taxing data collection to implementing this new fee for data brokers. That has, I think, become a more popular approach. We haven't seen anybody put into legislation or enact in the legislation a tax on data collection as we were anticipating maybe a year ago, but we are seeing this data broker piece.

(19:14):

The data broker approach is a little bit different in that the focus really is on folks who sell data, not companies who are just collecting data.

Nikki Dobay (19:23):

Collecting it, okay.

Morgan Scarboro (19:25):

My guess is because almost every business is collecting data, and so that wasn't really the intended target. What they were trying to get at is those who are selling data. So I think it remains to be seen how this is going to work, if it's going to be successful, how many people are going to end up qualifying as a data broker. It's still a big question because these are pretty new. But to me, this is definitely the way the legislative trend is moving.

Nikki Dobay (19:49):

Every time I think of this data broker thing, it reminds me of a very old Sesame Street sketch where there's a very nefarious guy in a back alley, and he's asking Kermit or something if he wants to buy a nickel. And that's kind of how I see this. It's a very old one. It takes a lot to unpack, but it's like-

Morgan Scarboro (20:12):

That's like an insane party story.

Nikki Dobay (20:14):

Oh, it is. It is.

Morgan Scarboro (20:14):

That seems like a drug-dealing episode of Sesame Street.

Nikki Dobay (20:18):

It totally was. Sesame Street had some wild things in the late '70s, early '80s, but that's what these data brokers always seem to me when they're talking about them. It's like, "Hey, you want to buy some data?" It's like this back alley transaction. I am glad to see the legislators moving away from this broad application of anybody who's collecting data because, as we also know, there's a lot of folks that have to collect data for regulatory purposes. So that would seem extremely unfair if you have to collect this data and then you're being taxed on it. But yes, that's where I went, a weird Sesame Street sketch from the late '70s. I'm going to send it to you later. It's called Would You Like Buy a Nickel, and there's a pretty cool song.

Morgan Scarboro (21:03):

I'll be previewing that before I show it to Margo, but we'll see.

Nikki Dobay (21:06):

Yeah, you probably should. I mean, I grew up watching Sesame Street and I'm fine, but I don't know what's going on on Sesame Street these days.

(21:18):

Okay, so that's New Jersey, Pennsylvania. Pennsylvania was going down some... I mean, they were talking about worldwide or combined reporting. They were talking about a digital ads tax. And then I wake up this morning, and it looks like they're done and nothing happened.

Morgan Scarboro (21:37):

That's correct. We could recap it literally in 30 seconds.

Nikki Dobay (21:40):

Okay.

Morgan Scarboro (21:41):

Thought about digital advertising taxes. Thought about water's edge combined reporting. They didn't do either. That's a summary of-

Nikki Dobay (21:48):

Of Pennsylvania.

Morgan Scarboro (21:49):

Yes, in Pennsylvania. What we've seen in this session is the House was pursuing a lot more aggressive policies than the Senate was. So it seems like the Senate ultimately won that debate and said, "We're not moving forward with a budget with either of those provisions included," so ended up being nothing.

Nikki Dobay (22:06):

Any revenue raisers?

Morgan Scarboro (22:08):

Not that I've seen. The legislation is long though, and we are still reviewing it.

Nikki Dobay (22:11):

Okay.

Morgan Scarboro (22:13):

My preliminary answer is no. Subject to change.

Nikki Dobay (22:16):

Subject to change. All right. And then Florida, there was a lot of debate this session about property taxes, and so they've landed on a ballot initiative. And, I don't know, it seems like the plan's already unraveling with respect to the ballot initiative.

Morgan Scarboro (22:35):

So for those who haven't followed us closely, Florida does have a ballot measure that will be appearing on the November ballot, which would basically bump up the homestead exemption. It would reduce the assessment growth cap. And then it also provides a pathway toward full elimination for non-school homestead property taxes. Ultimately, a really big property tax reduction is what this would amount to.

(23:01):

There are the typical concerns when you start talking about reducing property taxes, which is that local governments then don't have the funding to provide the services that they have been funding. Florida requires a supermajority of voters to approve a measure like this, so it would require at least 60% of voters to vote yes.

(23:20):

An interesting approach I have seen toward opposition of this ballot measure is calling this the defund the police property tax ballot measure, which I would assume is probably a very successful approach in Florida. Additionally, this only benefits homeowners, so I think that there are folks who oppose this who are trying to mobilize renters, for example, and say, "You need to vote against this because homeowners are going to get all of the value, and your landlord's not going to reduce your rent," or whatever. Whether or not that's true about landlords and rents, I don't know. But I think probably that will also have some success because there is such a high [inaudible 00:23:56] for passage. Polling right now indicates that it will not pass, but there's a long time before the ballot measure.

Nikki Dobay (24:02):

And commercial property, it's not addressed in this?

Morgan Scarboro (24:07):

Correct.

Nikki Dobay (24:08):

Okay. And also not addressed is where the revenue would come from that's being lost or would be eliminated.

Morgan Scarboro (24:16):

Yes.

Nikki Dobay (24:16):

Okay. So they'd have to come up with that. All right. Well, that'll be one to watch this November. I guess, Morgan, before I let you go, any other states or ballot initiatives you want to throw out there for the listeners to keep an eye on before we get to the real fun?

Morgan Scarboro (24:35):

So there's one other ballot measure that I have an eye on in Missouri. It's Amendment 5. And what it basically would do, it authorizes the legislature to expand the state and local sales tax to some additional services. The money has to be earmarked for reducing or eliminating the state individual income tax, so it's very open-ended. Again, this is an authorization for the legislature. It does not immediately make any changes in the state, but creates the opportunity for Missouri legislators to levy a tax on services. They don't specify whether these are consumer services, whether these would apply to B2B services. There's no list of services, so it's difficult to judge how much of a threat this is at this point. But that is on the ballot actually for August in Missouri, so we'll have an answer in the next month.

Nikki Dobay (25:25):

Interesting. And I guess I will ask one more substantive question before we move on. But, Morgan, we've seen for the last several years states talking about big tax restructures, tax swaps, property tax elimination. But at the end of the day, we really haven't seen any of those proposals ultimately go anywhere. How much longer do you anticipate that we will continue to see this trend happening? Because it does seem to be an interesting thing for the states to talk about, but then when it comes to implementation of these huge structural changes, and I'll put Washington aside because they've been doing some big things, but are the states just throwing ideas out there or the legislators throwing ideas out there? But really, we see the three-legged stool is still our best option?

Morgan Scarboro (26:23):

So a couple of thoughts. First, if you look just across the board, enact rates for legislation are pretty low. In a lot of states here, enactment rate is somewhere between 15 to 20% of all of the bills that are proposed. So not that it's necessarily particularly unique to see this happening, but you're right, we have seen a lot of conversation.

(26:39):

I think on the income tax side, I think that debate is slowing down, primarily because the states that are going to move have already moved. They have started taking steps. They have put in a schedule of eliminations or reductions, so you have seen those states that wanted to pursue this I think have already taken steps to do so.

(27:00):

Property tax side, I think, is going to remain. As long as the housing market remains as it is, as long as pricing and assessments and valuations remain high, you are going to continue to see constituents going to their legislators and saying, "My property taxes are outrageous. What can you do?" The challenge for a state legislator is that there's not that much that they could do at the state level that controls local property taxes. So it's a problem for state legislators because their constituents bring it to them, with their hands, in some cases and some states, are kind of tied.

(27:33):

It's also just if I were a state legislator, I would not want to take it up because you fight with everybody when you start talking about reducing or eliminating property taxes. The localities come out of the woodwork. They're aggrieved by this. And then at the end of the day, you save homeowners 80 bucks a year, which was not worth it for all that I went through. So I'm sympathetic. It's kind of a problem without a solution, but that debate, I think, is going to stay because people's property taxes are just much higher than they were pre-COVID.

Nikki Dobay (28:04):

Going to many of the national conferences, you see these topics come up. But there's also several conversations about the value of the three-legged stool, so my sense is we're not going to deviate from that too much. But yes, I think you're right. We're going to continue to see those conversations.

(28:24):

Well, Morgan, as always, thank you for a robust and insightful conversation about what has been happening in these lovely states that we pay attention to. And I'm sure we'll have more to talk about over the fall, especially when we see the election results and the results of some of these ballot initiatives. We did not even touch on California, so that will be a conversation for another day.

(28:53):

But I can't let you go without a surprise non-tax question. And I have a few things in mind because I'm like, "I really want to ask this one question, but," I'm like, "did I already ask Morgan this?" So I'm going to shoot, and if I already asked this, we'll try again. Your favorite or first concert? Did I ask this?

Morgan Scarboro (29:11):

You did ask me this, maybe. I don't think so. Let's just go with it.

Nikki Dobay (29:15):

Okay. So picking a favorite is very, very hard for me. Actually, I will pick a favorite. It was when I was in high school, and I saw The Cure. I was in the second row, and I sat down the entire concert because I decided that I was in the second row and I could sit down the entire concert. The Cure is amazing and I will stand by my decision, despite everyone else standing up around me. But The Cure is an amazing band. I also saw them much later, and they continue to be amazing. So that's the one I'm going to go with for today for my favorite concert.

Morgan Scarboro (29:56):

Your 16-year-old knees just couldn't stand up anymore?

Nikki Dobay (30:01):

No, I was just like, "I'm in the second row. I can just sit down. This is just a luxury." Maybe it was just me in the state I'm in now, in my current phase of, "I need a seat. I can't stand up at this event." So how about you?

Morgan Scarboro (30:20):

I'm going to answer both because I have some recency bias. My first concert was The Chicks, formerly known as the Dixie Chicks. Now known as The Chicks.

Nikki Dobay (30:27):

Okay. We definitely didn't do this question before then because I would've remembered if that was your answer. And how was that show? I've heard they're pretty amazing.

Morgan Scarboro (30:38):

I was young. I don't remember it very well. But I have seen them several times since and I'm actually seeing them again in October, so I'll give you a recap.

Nikki Dobay (30:46):

Okay, perfect.

Morgan Scarboro (30:47):

My favorite, my husband Will just got us tickets. We just went and saw Alan Jackson's last ever concert in Nashville, which was amazing and so sad because I love Alan Jackson. But that was great, and it was a very fun experience to be there for his last show.

Nikki Dobay (31:03):

Where was it at in Nashville?

Morgan Scarboro (31:05):

In Nashville at the stadium.

Nikki Dobay (31:06):

Oh, okay. Okay. Have you been to the Ryman in-

Morgan Scarboro (31:10):

I have been to the Ryman. I would give my entire life savings to see Alan Jackson at the Ryman, but I don't think it's-

Nikki Dobay (31:15):

Okay. Okay. Okay. Yes, I've only seen one show there. I do get it's an old church and those are pews, but they're quite uncomfortable. I didn't love sitting at that concert.

Morgan Scarboro (31:28):

It's so beautiful and great that it's like, "Okay, fine."

Nikki Dobay (31:28):

It is so beautiful and great. Well, Morgan, again, thank you so much for the conversation. Thank you for indulging me. I know we've done this so many times. I need to make sure I'm not reusing questions when you come.

Morgan Scarboro (31:42):

You got to keep a spreadsheet.

Nikki Dobay (31:44):

I know. I know. I know. But thank you again for catching us up on what's been happening in these states, and thank you to the listeners for tuning in. Information for Morgan and I will be in the show notes. If you have any questions or comments, please leave them there, and I will be with you again in a few weeks on the next GeTtin' SALTy.