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Nikki Dobay: This podcast is about six, seven... I didn't just do that. Years in the making.

Hello, and welcome to GeTtin' SALTy, a state and local tax [00:00:30] policy podcast hosted by Greenberg Traurig. My name is Nikki Dobay, shareholder in the Sacramento, California and Portland, Oregon offices. I am so pleased today to be welcoming back a regular to the podcast, DeAndré Morrow, a shareholder in our Washington DC office. Dee, what happened? Maryland did something.

DeAndré Morrow: Yeah, I mean, so Maryland did a lot of things over the last, like you said, six years. Maryland, as the world knows [00:01:00] now, adopted the nation's first tax specifically targeting digital advertising revenue. The tax has been controversial since inception. The Maryland General Assembly knew that it was going to be controversial when passing it, and they were ready for controversy, fight, tooth and nail. So finally, on August 14th, we crossed another threshold to the Maryland Tax Court issued three significant decisions holding what I feel like most tax assault [00:01:30] practitioners knew. This tax violated the Federal Internet Tax Freedom Act, ITFA, as well as the Dormer Commerce Clause, as well as the due process clause. One of the decisions also found a First Amendment violation. The court ordered for, and this is an asterisk, right, for these taxpayers refunds with interest for the taxpayers that brought the cases.

What makes these decisions especially important is that once they're the first comprehensive decisions on the merits [00:02:00] after years of what I classify as procedural litigation. Earlier litigation focused on whether the taxpayers had followed the correct administrative process, which I did... there wasn't to some extent because the way that the legislation was poorly drafted in its inception, there wasn't really much of an administrative process because this tax, unlike virtually every other tax administered by the comptroller, [00:02:30] didn't follow the same administrative regime as far as a protest or filing a refund claim. Subsequent modifications were made to the statutory regime to allow for administrative process that mirrors the other tax types like a sales tax, for instance.

So Maryland's highest court in 2023, they ultimately required the taxpayers to... Let me back up a little bit. So the taxpayers filed for injunctive relief and took [00:03:00] that to the Maryland Circuit Court, a lower level court, Circuit Court found in the taxpayer's favor, the Comptroller's Office appealed to the Supreme Court of Maryland, skipping the Court of Appeals level. And the Supreme Court in 2023 ultimately required those taxpayers to pursue the state's tax appeal procedures before challenging the tax. So these 2026, three years, these office decisions are the result of taxpayers doing exactly that.

From my perspective, [00:03:30] one of the most important takeaways is that these cases unfortunately aren't the end of it. They shift the debate to the next phase. The comptroller has already indicated that the state intends to continue defending the tax as well as several legislators. So appellate review is almost a certainty. At the same time, taxpayers are already confronting practical questions involving refund claims, administrative appeals, [00:04:00] as well as the preservation of their rights, or I'm hoping they're considering the preservation of their rights while these appeals proceed, the litigation process.

Nikki Dobay: I want to just go on the record with this podcast and say, we told you so. We said this would be struck down as unconstitutional. Hard to make those kinds of statements before you have a court acking you. But the court in my mind did exactly what we thought should be done. And from my perspective, I think that this is [00:04:30] a very sound opinion. There's been other commentaries, other commentators out there that have said they think that the decision is on shaky ground, but it's a lengthy decision. And I think the court did a very good job of analyzing the issues thoroughly. So let's maybe get into some of the issues in the decision and talk about those.

DeAndré Morrow: Yeah. Yeah, absolutely. And I'm going to [00:05:00] piggyback on what you said in terms of commentators and I think the procedural history matters. So I went over it briefly, but let's talk through it a little more in depth. That history is important because the decisions don't arise from taxpayers bypassing the administrative system. They don't arise from the court doing something that... the tax court doing something that it was not permitted to do. These cases are the product of taxpayers using the precise process [00:05:30] that Maryland's highest court said they should use. The court expressly reaffirmed that the tax court, and this is in the 2023 decision, they said something to the extent of the tax court's fully competent to resolve these federal issues of constitutionality and the validity of statutes. And there's a long line of Maryland cases that have said that and also explained that the presence of constitutional issues doesn't permit taxpayers to bypass the established administrative process.

[00:06:00] So essentially to those commentators, my thought is can't have your cake and eat it too. It can't cut both ways. The court said the presence of the constitutional issues don't mean that you can bypass the administrative process. So the court in turn said, the tax court's fully competent to resolve the issues of constitutionality and the validity of any statutes that are being challenged. So that's my initial thought to anyone that would say that the case is on shaky grounds because it would address constitutional issues that [00:06:30] courts should steer away from.

Nikki Dobay: Yeah. And I also think the court, and as frustrated as taxpayers were for the length of time that we waited for a decision coming out of the tax court, I think we did a podcast earlier in the year, well, probably about 13, 14 months ago where we kind of thought there would be a decision late summer of 2025, then it was the end of 2025. Then I think we stopped talking about it for a while, but we got there. But [00:07:00] within that time, I think the court was very cautious in that it did have some factual evidentiary hearings on various topics of what could have been factual questions relating to mainly how it would apply and what was required under an ITFA analysis.

So I think, going back to your point about commentators that say that this decision is on shaky grounds because [00:07:30] it's the tax court making a decision about constitutional issues, I think you're spot on. And I think this court was very cautious at every kind of turn. And again, when I read that decision, this decision to me is a decision that was written by a judge who understands he's going to be reviewed and was being very thoughtful and meticulous about the words that went into that [00:08:00] decision.

DeAndré Morrow: Absolutely. I, for one, am in the camp of people that were very antsy wondering what was taking so long for an opinion. And now I think we know, right? These are three very, very thorough, well-written opinions. Analysis is spot on. And obviously I have a bit of a bias, right?

Nikki Dobay: Yes. Yes.

DeAndré Morrow: This what I've been saying all along. But at the same time, I think proof is in the pudding. It's there. And just to get to some of those issues and [00:08:30] review them, I'd be happy to. The biggest sort of emerging theme, and I'll talk about going through them one by one. So the first issue, most important issue, the central issue is the Internet Tax Freedom Act. The question was essentially whether Maryland was taxing digital advertising while leaving similar non-digital advertising untaxed. Maryland argued that the digital advertising was fundamentally different somehow because it involved targeting automation, [00:09:00] programmatic delivery, analytics and other tech...

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DeAndré Morrow: ... programmatic delivery, analytics and other technological features. The taxpayers argued advertising is advertising regardless of how it's delivered. So it's essentially a functional logical approach, and the court adopted that approach. The court concluded that digital advertising services and non-digital advertising services are sufficiently similar for purposes of ITFA. And Maryland was effectively imposing a tax on digital advertising and was not [00:09:30] imposing a comparable tax on non-digital advertising. And in my view, this is the most nationally significant part of the decision because many digital advertising tax proposals are out right now. Those depend on the assumption that digital advertising can somehow be isolated and taxed differently from traditional advertising. And now we have a decision rejecting that premise.

Nikki Dobay: And on that point, I mean, I think we also have some broader analysis [00:10:00] about it and what similar means within that provision. And again, I think the judge was very cautious on this issue, fully incorporating into the decision the testimony by Professor Rick Pomp as an expert on ITFA. And he was in the room when that statute was drafted and he talked about what those words meant. And then there were also experts on advertising. [00:10:30] And I believe it was the State's own expert on advertising who, when pushed, really couldn't refute that the goal of advertising is for somebody to put some communication out there and to get another person to do something. And whether that's done by analog means or by digital means, that's what advertising is. I really think that the court in this decision had a belt-and-suspenders approach [00:11:00] and really vetted that issue very carefully.

DeAndré Morrow: Yeah, I agree wholeheartedly. And you were spot on in terms of the fact that the State's witness was a great assistance.

Nikki Dobay: Yes.

DeAndré Morrow: Great, great, great assistance here, and I'll leave it at that. Now the other issues, I'll briefly go over them. One was the Dormant Commerce Clause, right? The tax [inaudible 00:11:25]-

Nikki Dobay: Yes, I just got to give it a shout-out. The Dormant Commerce Clause, not dead. Not dead, people.

DeAndré Morrow: Not dead. [00:11:30] Not dead at all. So essentially Maryland's tax, the way it's structured, because it's still on the books, it's applied to Maryland digital advertising revenue, but the tax rates and the thresholds depend on gross annual revenue. So the companies with larger worldwide revenues are going to pay higher Maryland tax rates. The court concluded that that structure is not fairly apportioned because the activity occurring outside Maryland could increase the tax burden imposed on [00:12:00] in-state company. The court provided, in one of the decisions, I believe, a simple example. Company A earns the same Maryland digital advertising tax revenue as Company B, but Company B is going to pay more if Company B earns more revenue elsewhere in the world. That is a classic Commerce Clause issue. So it's important. I mean, this is going to extend beyond digital advertising as well. It's going to raise broader questions about how states use worldwide and nationwide [00:12:30] revenue and rate structures and threshold tests. That's my hope at least.

Nikki Dobay: I think that it will. I also just want to give a big shout-out to the judge for also implementing the fourth prong. We have a case that talked about the fourth prong. So not only is the Dormant Commerce Clause not dead, but the fourth prong, I'm hoping this will give it the revival I've been trying to say it should have. [00:13:00] But yes, here the court said the taxes that are being paid were not fairly related to the services that were being provided. Again, going all back to this point about the rate structure being tied to worldwide receipt thresholds. So again, you have Company A and Company B with the same exact Maryland advertising revenue, you could have a situation where Company A might not even be subject to the tax. They could be wholly located in Maryland, but because [00:13:30] their revenues just fall well below those larger thresholds, they wouldn't even be subject to it. They would be getting services from Maryland. Company B large, mainly operating outside of Maryland, very little services from Maryland, we've got a fourth prong issue. It's so exciting. Such a good one.

DeAndré Morrow: Absolutely. Just because we were talking about Commerce Clause things, I'd mentioned the Foreign Commerce Clause, and I did want to be fair here. There [00:14:00] was a Foreign Commerce Clause argument made. That claim was lost. They did theoretically prevail on that one because the Tax Court concluded that the taxpayer hadn't established either of the two additional concerns that distinguish the foreign commerce from ordinary, interstate commerce. To be complete, that governing test is basically the two additional questions. Does the tax create a substantial risk of international multiple taxation? And does the tax prevent the federal government from speaking with one voice [00:14:30] in regulating commercial relations with foreign governments? The court just simply noted those two concerns hadn't been proved. So I wanted to be complete in talking through the Commerce Clause quickly because there's a lot I want to get through on this because-

Nikki Dobay: Keep it going. Keep us on.

DeAndré Morrow: ... I've been talking about this for a long time. So the next one is the Due Process Clause issue, closely related to the Commerce Clause concerns. The taxpayers argued that Maryland was effectively allowing activity occurring outside [00:15:00] Maryland to affect the tax burdens within Maryland. Court agreed that the tax structure violated the due process principles for substantially the same reasons that it created the Commerce Clause concerns. What makes that notable is that the court didn't rely on a single theory. It found multiple independent flaws. So if one theory encounters resistance on appeal, there's other theories that are going to come into play.

One theory that had already been addressed at the federal level, one case at the federal level, District Court case, [00:15:30] as well as these cases all going through the Tax Court court level and so the issue was touched in at least one of the decisions was the First Amendment issue that was raised. The court found that it was a violation in this case. The argument focused on the exemptions and the distinctions within the tax regime, because we know that there was a provision in the statute that essentially attempted to prohibit taxpayers from stating that the [00:16:00] tax was being imposed because of Maryland and if it were being effectively passed on. Tax Court found in the taxpayer's favor. This isn't a centerpiece of discussion, but the litigation nationally is much more to be remembered for the Commerce Clause and the ITFA reasons. But still, it provides yet another independent ground on why the court ruled for the taxpayer.

Nikki Dobay: So let's talk about now next steps. As you mentioned, I [00:16:30] would be shocked, I would also go on the record saying I would be shocked if the state didn't appeal. So we anticipate an appeal. Will that appeal go to the Court of Appeals or is there the potential for a direct review by the Supreme Court as there was with the Circuit Court's decision a few years back?

DeAndré Morrow: It should be appealed. So what we should expect is an appeal to the Circuit Court.

Nikki Dobay: Okay. The Circuit Court.

DeAndré Morrow: A Circuit Court.

Nikki Dobay: I see. [00:17:00] Okay.

DeAndré Morrow: So on the appellate side, the Tax Court orders expressly state that a petition for judicial review must be filed in the appropriate Maryland Circuit Court within 30 days.

Nikki Dobay: Okay. Got it.

DeAndré Morrow: So we should look out for that within the next 30 days. Either party could seek review. Obviously it would be the comptroller's office. The comptroller has already publicly indicated that she'll continue to fight this tax, so petition is coming. Circuit Court will review the Tax Court's decision. From there, it will likely... Hey, [00:17:30] look, here's the reality. At least one Circuit Court has already found that the tax is unconstitutional-

Nikki Dobay: Fair point. Fair point.

DeAndré Morrow: ... violating IFFA. I would imagine, and I believe that was the Anne Arundel Circuit Court, which is typically where [inaudible 00:17:46]. I'd imagine that's going to be the same court. It may very well not be the same judge, but I'm going to hope this is another told-you-so moment, say that this is probably going to be affirmed by the Circuit Court. I mean, the one thing I would note is [00:18:00] I'd expect there'll be three coordinated decision-

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DeAndré Morrow: There will be three, I'd suspect there'd be three coordinated decisions. Because these decisions present overlapping questions, it's possible that the court could try to make it efficient and consolidate them.

Nikki Dobay: Consolidate them, okay. Yeah.

DeAndré Morrow: We'll see. And from there, there's one issue. The petition doesn't allow by itself the suspension of the tax court order so I'd suspect the sequence to flow that way. I will say that there is the possibility here, the state from the circuit court can essentially [00:18:30] skip the next level.

Nikki Dobay: Okay.

DeAndré Morrow: It's the court of appeals review, and go straight to the Supreme Court. I'd expect that to be the case here as well.

Nikki Dobay: Okay. As we saw before, and I believe that's what happened in Wynne and some of the other big cases that have gone up. Thanks for clarifying the appellate process.

Now what do taxpayers that were not a party to these cases need to be doing if they have been filing and paying the [00:19:00] digital advertising tax in Maryland? I know we've been talking to clients prior to the decisions coming out to ensure that any protective refund claims were filed. But is there other advice beyond just making sure your protective refund claims are in that really folks out there need to be aware of if they've been swept into this regime?

DeAndré Morrow: Yeah. This is reminiscent of 2000, gosh, I want to [00:19:30] '15, was that when the Comptroller v. Wynne decisions came out?

Nikki Dobay: It was about then, yeah.

DeAndré Morrow: It's about then, yeah. So on the refunds, the tax court ordered, to your point, the comptroller to refund taxes paid by the three prevailing taxpayers for the periods before the court with applicable interest. Those orders are important, but they don't automatically reward refunds to every company that paid digital advertising taxes. And I went back and found an old administrator release from the comptroller's office after the Wynne [00:20:00] decision had come down from, I believe the tax court.

And essentially, that administrator release, so first it said, "Hey, just because this decision came down doesn't mean that the statute of limitations is somehow told."

Nikki Dobay: Yeah, yeah.

DeAndré Morrow: Keep in mind, the statute of limitations is still in place so taxpayers definitely have, to the extent that they have not filed refunds, should get those refunds filed immediately within the applicable statute of limitations. For taxpayers with pending claims or administrative appeals, [00:20:30] they should evaluate whether they need to supplement their submissions with the decisions to preserve each additional available ground for relief, they didn't make claims on those particular grounds in their appeals. The decisions are persuasive and directly relevant, but they don't automatically resolve another taxpayer's issue. I am aware of several instances where the comptroller's office has made claims of appeals or refund claims being deficient [00:21:00] for a number of reasons, and let's call them procedural, mathematical, non-substantive reasons.

Nikki Dobay: Okay.

DeAndré Morrow: So I think it's very important to supplement those submissions to make sure that no additional arguments could be made. Taxpayers that haven't filed claims, as you said, you should assume that these decisions only protect the petitioner's rights in those cases.

Nikki Dobay: Okay. So taxpayers that haven't filed refund claims, get on that. [00:21:30] Taxpayers that have, review your claims to ensure that you've covered all your basis and probably a good idea to supplement those claims. And I think also, just to reiterate that takeaway, that these cases only directly impact the taxpayers that were involved with these specific cases. So everybody's still got to go through the proper procedures on their own to ensure they preserve all their rights. Because again, going back to [00:22:00] this is not the end of the saga, this is a very great chapter ending. It's still going to be a while before we get resolution.

And I guess the last question I would ask, and then if you've got final thoughts. But we saw in Wynne, a similar situation, a big win for the taxpayer, the Maryland legislature did something a little tricky on interest after Wynne. Is that a play in the playbook they could take out again?

DeAndré Morrow: [00:22:30] I thought about this and I am not sure that they can replicate that play.

Nikki Dobay: Okay. I like that answer.

DeAndré Morrow: I want to say, I was concerned. [inaudible 00:22:44] and I was concerned initially. But let's step back and talk about what happened.

Nikki Dobay: Yeah, yeah, yeah.

DeAndré Morrow: Essentially, in the Wynne case, and that case was this case about whether ... It was a commerce clause, right? Whether the comptroller's [00:23:00] or the state's regime for credits for taxes paid to other states was unconstitutional, which the courts found it was, so the taxpayer won in that case. So while that case was pending before the United States Supreme Court, that means we have a tax court decision, we have a lower court decision, we have a Maryland Supreme Court decision.

Nikki Dobay: Yes.

DeAndré Morrow: And throughout all of that, the regime remained the same. The interest [00:23:30] was computed at a higher rate for refunds and then the general assembly, while the case was before the Supreme Court, anticipated the possibility that they were going to lose and they were going to have to issue a very ... They were going to have a large refund obligation. So through the budget bill, the 2014 budget bill, it created a special interest rate for refunds resulting from the Wynne decision. Rather than applying that higher rate otherwise available for certain tax refunds, they [00:24:00] pegged the rate at the prime rate, the average prime rate, so say 3%.

Nikki Dobay: And it was low then. Those were good rate years, not like today.

DeAndré Morrow: Exactly. Those were good rate years. And if I'm not mistaken, I believe the rate otherwise would have been 11%.

Nikki Dobay: Yeah. I remember it was huge. Because I think recall back in Wynne, some folks were like, "You're not going to get a better rate of return, put your money in that."

DeAndré Morrow: Yeah. No, honestly, that was one of the things [00:24:30] people were speculating about. And they realized, by pushing this further and further out, what they're doing to interest and they evidently had a plan that surprised all of us in terms of holding up. And what I mean by holding up is that special interest rate was challenged, but Maryland's highest court upheld it against the dormant commerce clause challenge.

One thing that I'll separate there for the world is the court emphasized that the refund interest is only when authorized by statute.

Nikki Dobay: Okay.

DeAndré Morrow: And it adjusted the interest [00:25:00] refund rates over time and the state fashioned a remedy for the unconstitutional tax to take into account the legitimate fiscal planning concern.

Nikki Dobay: Right.

DeAndré Morrow: That rate didn't actually apply to the taxpayers that won the case. That was basically for everyone else.

Nikki Dobay: I see. So it was all subsequent.

DeAndré Morrow: All, yeah.

Nikki Dobay: All right. Well, we'll have to see if they try something like that again as this case moves along. Because again, it's not over, but this has just been a great win. [00:25:30] And as we both confirmed, what we were expecting, so that's always good.

So De, before we move onto the surprise non-tax question, any final thoughts on the case where it stands with these decisions?

DeAndré Morrow: I'm trying to be careful here because I'm a Marylander and I live and die by Maryland, but it's not lost on me that Maryland is one of the very few states where I'd say structurally [00:26:00] it's interesting because our head revenue person is elected. So we are one of the states where our head revenue person is elected and I think that plays into this a lot. So the public reporting states that the comptroller's office has collected about $535 million through July.

Nikki Dobay: Yeah.

DeAndré Morrow: And it says they hadn't spent any of that money. It's somehow been segregated pending litigation. In theory, that [00:26:30] reduces a practical complication. But at the same time, it doesn't establish that collections will immediately be refunded in that every taxpayer who has valid claims that won't be challenged for other reasons. Because let's remember, this legislation, this tax was tied for its inception to-

Nikki Dobay: Yes, the kids.

DeAndré Morrow: ... the kids, right? Many legislators ran on, their platforms were, "Hey, we are going to fund, create a new blueprint for education and fund education." [00:27:00] In fact, it's the Blueprint for Education Plan in Maryland.

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DeAndré Morrow: And in fact, it's the blueprint for education plan in Maryland, and so it's a very politically charged tax. I'll say that. I think that all plays in. So I don't expect this to be quick victory, irrespective of how clear I think the issues are.

Nikki Dobay: Right.

DeAndré Morrow: That's one thing. I'll note the state definitely is, and when I say this, the state, the comptroller, and the general assembly, almost simultaneously issued very similarly premised responses. They have an anticipated [00:27:30] refund [inaudible 00:27:32], but they will fight when litigation will proceed and the amount collected is not.

Nikki Dobay: Right, right.

DeAndré Morrow: They're likely going... And the same thing happened in the Wynn cases, let's be honest. In the Wynn cases, not every taxpayer received a refund, irrespective of the case with the tax being found unconstitutional. And virtually all of those were all based on procedural reasons.

Nikki Dobay: Right.

DeAndré Morrow: You didn't file early enough. You missed the number here. This is wrong. So that's just my thought.

Nikki Dobay: That's [00:28:00] just the nature of the game.

DeAndré Morrow: Right.

Nikki Dobay: Well, I think, I know I said I'd give you the last word, but something came to mind. I also just think that what we're seeing in some of the other states is also a big piece of this. So Washington was really the second state to jump on the bandwagon. There is litigation pending there. We expect to see that case start to move in early 2027. Utah passed something, Illinois passed something, [00:28:30] Chicago passed something. Litigation is pending in those jurisdictions, with the exception of Illinois. But this case, I do think will resonate as we were watching the policy play out nationally. The states after Maryland adopted the digital advertising, well, it's saga with that, but after the veto override and all that, we saw a lot of states propose, but nobody moved until last year when Washington did.

And I felt like there, [00:29:00] it was like the states were waiting to see what happened, but then they got a little impatient, and so a couple of them jumped. And I think that this decision should stop any other states from jumping on that bandwagon while, one, we watch Maryland play out, and then two, we see how things play out in Washington and Utah and Illinois and Chicago. But hopefully, we'll get the expected decisions out of all of those jurisdictions, as well. Maybe in five, seven, eight [00:29:30] years, you and I will be doing this podcast and we can put this thing to bed for good.

DeAndré Morrow: Absolutely. And one thing, I do have one request. I don't know if it's possible, right?

Nikki Dobay: Okay. Okay. You can make any request.

DeAndré Morrow: All right. So my request is that we find in our old podcast clips of where we said, "This is exactly what is going to happen," and then let's drop them in here. If that's possible, I [inaudible 00:29:56]-

Nikki Dobay: Okay. All right. We'll look into that.

DeAndré Morrow: All right.

Nikki Dobay: I won't want to make any promises on behalf [00:30:00] of our production staff.

Well, Dee, thank you so much for coming back and talking about this topic. Again, it will not be the last time, but super good to catch up, and especially with such a great decision. But before I let you go, I have to ask a surprise non-tax question, and I had one going into the podcast, but then we were having a little small talk before the podcast, and I think I came up with a better one. And so I hope you'll indulge me on this.

If the Tooth Fairy [00:30:30] were writing to somebody, let's say one of your young children, what would the Tooth Fairy say? I really have no idea, so I don't really know how to answer this, but I really think you might.

So will you indulge this question?

DeAndré Morrow: Oh, yeah, absolutely. I'm going to make sure. And this little kid's interesting. She loves her dad so much that she listens to things like this. I'm dead serious. I'll make sure, Harper, cut this off [00:31:00] now. All right, so here's this.

Nikki Dobay: Okay, good call.

DeAndré Morrow: Yesterday was a great day for my five-year-old because this tooth that has been wiggling for the last couple of weeks finally was ready to be pulled out by door and string by her request. That was her request.

Nikki Dobay: She's tough, too.

DeAndré Morrow: Yeah, very tough, and very, she has a plan. This is how it's going to work. So yeah, she wanted the tooth fairy to come get [00:31:30] her tooth from under a pillow. And while here late last night, I got to a point to where my brain stopped functioning, in terms of tax analysis. And I have terrible handwriting. And I have an old typewriter in my office.

Nikki Dobay: Yes, I'm looking at it, but viewers can't see it. It's beautiful.

DeAndré Morrow: Yeah. I use it to write my handwritten notes and I was like, there's no person better to get a handwritten note than Harper, and she got one from the tooth fairy. And I'll briefly read pieces of it. So let's see.

" [00:32:00] Congratulations on losing your first tooth. What an exciting and special milestone. I heard that your first tooth came out, so I flew all the way to your house last night to collect it. First teeth are extra special in the tooth fairy world, so I made sure to leave you a little extra money to celebrate."

Let's see, what else? What else did I have that I though was, this is me trying to sneak in some good parenting.

"And of course, keep taking very [00:32:30] good care of those other little teeth. Brush them every morning and night because I'll be checking on them when I come back for my next visit."

So, yeah. Oh, yeah. And I thought I was actual creative with this. This is how I ended it, "With lots of fairy dust and love, the Tooth Fairy."

Nikki Dobay: You are a multidimensional talented person, so I love that. Thank you so much for sharing the tooth fairy's wisdom with the listeners, and I hope Harper really enjoyed [00:33:00] her extra fairy dust and love.

DeAndré Morrow: Oh, yeah. Yeah, no, she loved it.

Nikki Dobay: Good. Well, thank you again for coming back and talking about this topic. It never gets old. And thank you to the listeners for tuning in. We will be back in a few weeks on the next GeTtin' SALTy.

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