
IN THE
SUPREME COURT OF MARYLAND

September Term, 2022

No. 32

COMPTROLLER OF MARYLAND,

Appellant,

v.

COMCAST OF CALIFORNIA, MARYLAND,
PENNSYLVANIA, VIRGINIA, WEST VIRGINIA, LLC, *et al.*,

Appellees.

On Appeal from the Circuit Court for Anne Arundel County
(Alison L. Asti, Judge)
Pursuant to a Writ of Certiorari to the Appellate Court of Maryland

BRIEF OF AMICUS CURIAE TAX EXECUTIVES INSTITUTE IN SUPPORT OF
APPELLEES

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**BRIEF OF AMICUS CURIAE TAX EXECUTIVES INSTITUTE, INC.
IN SUPPORT OF APPELLEES**

INTRODUCTION AND STATEMENT OF INTEREST OF AMICUS CURIAE

Amicus curiae Tax Executives Institute, Inc. (“TEI”) respectfully files this brief in support of Appellees in *Comptroller of Maryland v. Comcast of California, Maryland, Pennsylvania, Virginia, West Virginia, LLC et al.* (“*Comptroller v. Comcast*”).¹ In

¹ Pursuant to Md. R. 8-511(a)(1), Amici have obtained written consent of all parties to file this brief in the Court of Appeals of Maryland. Consent is attached hereto.

Comptroller v. Comcast, Appellant Comptroller of Maryland asks this Court to invalidate the circuit court’s declaratory judgment, which declared the Maryland Digital Advertising Gross Revenues Tax (the “DAT”) illegal and unconstitutional. Appellant also asks this Court to reverse the circuit court’s ruling determining that Appellee was entitled to declaratory relief by way of a constitutional exception to the requirement that taxpayers exhaust administrative remedies. Appellant takes the alarming position that Maryland recognizes no constitutional exception to administrative exhaustion. TEI takes exception to Appellant’s position on this issue and files this brief to highlight the numerous policy reasons that support the limited use of declaratory judgments opining on the facial constitutionality of new taxes, including certainty and efficiency.

TEI is the largest organization representing taxpayers’ interests on issues of tax administration. TEI is a voluntary, nonprofit association of corporate and other business executives, managers, and in-house administrators responsible for the tax affairs of their employers. Organized in 1944 under the laws of the State of New York, TEI is exempt from taxation under section 501(c)(6) of the Internal Revenue Code. TEI is dedicated to the development of sound tax policy, the uniform and equitable enforcement of tax laws, the minimization of administrative and compliance costs for governments and taxpayers, and the vindication of taxpayers’ rights.

TEI’s members are employed by a broad cross-section of the business community. TEI’s members comply with thousands of federal, state, and local tax laws throughout the United States. As in-house tax professionals, TEI’s members evaluate tax laws, advise their companies potential tax consequences of various transactions and business decisions,

and make practical judgments regarding their tax compliance obligations, including determinations of which state and local taxes they are subject to, as well as which taxes they must collect and remit on behalf of tax administrators. TEI's members have a vital interest in ensuring that when a state enacts a novel and complex tax with constitutional infirmities, they are provided with the opportunity to have limited judicial review of the tax so they can have certainty as to whether their business activities and processes meet these requirements.

Taxpayers have long had access to declaratory judgments to achieve clarity to test the validity of new taxes. Requiring taxpayers and state revenue agencies to endure unnecessary uncertainty for an extended period before obtaining a ruling on a novel tax's constitutionality contradicts basic principles of fair tax administration. When new taxes are enacted, a process to obtain a declaratory judgment on the constitutionality of the new tax has coexisted and should coexist with other administrative processes in a way that benefits the Comptroller, other Maryland tax administrators, and taxpayers by removing uncertainties.

STATEMENT OF THE CASE

Amicus TEI adopts and incorporates by reference the statement of the case as set forth in Appellant's brief.

QUESTION PRESENTED

Does the remedial scheme in Maryland's Tax-General Article ("Tax-Gen.") preclude taxpayers from bringing a court challenge to the constitutionality of the digital ad tax before exhausting administrative remedies?

STATEMENT OF FACTS

Amicus TEI adopts and incorporates by reference the statement of the facts as set forth in Appellant's brief.

STANDARD OF REVIEW

Whether a plaintiff must exhaust administrative remedies prior to bringing suit is a legal issue which the Court of Appeals reviews de novo. *United Ins. Co. of Am. v. Maryland Ins. Admin.*, 450 Md. 1, 14 (2016).

ARGUMENT

A process for obtaining a declaratory judgment to address the constitutionality of a newly enacted tax has coexisted and should coexist with other tax administration processes to allow taxpayers and tax administrators to react efficiently to a new tax. Several policy reasons support the limited use of declaratory judgments opining on the facial constitutionality of new taxes, including certainty and efficiency. These policy reasons are especially true when the tax is enacted two years before the first return is due, only after which time can the Comptroller or taxpayer commence a multi-step administrative process to examine a tax's constitutionality.

I. The Maryland Digital Advertising Gross Revenues Tax Is Novel and Its Constitutional Infirmities Warrant Quick Judicial Review.

The DAT, *see* Md. Code, Tax-Gen. § 7.5-101 et seq., is a unique tax. No other jurisdiction has singled out for taxation the “annual gross revenues of a person derived from digital advertising services in the State.” Md. Code, Tax-Gen. § 7.5-102(a). The DAT requires taxpayers to not only compute Maryland digital advertising services revenue,

but to also compute digital advertising services revenue in the U.S. and global total revenues. Md. Code, Tax-Gen. § 7.5-102(b)(1). Given the unique definitions Maryland uses, these tax base computations are Maryland-specific and are not required by any other jurisdiction. Affected taxpayers shoulder the onerous responsibility of computing this unique tax base.

Along with the tax base complexity, Maryland imposes the DAT on a graduated scale—with the top rate reaching 10% of Maryland digital advertising service revenues. To estimate their DAT that might be due, taxpayers must closely track their global revenues to figure out if and when they become subject to the DAT or taxed at a higher DAT rate. This is no easy task for taxpayers and involves numerous international adjustments that are uncommon in state taxes, like currency conversions and foreign revenue recognition.

Persons who expect their annual gross revenues derived from digital advertising services in Maryland to exceed \$1 million must file a declaration of estimated tax and pay 25% of the estimated tax on or before April 15 of the current year. Md. Code, Tax-Gen. §§ 7.5-201(b)(1); 7.5-301(b)(1). Such a person must keep filing declarations and making payments of 25% of the estimated tax each remaining quarter of the current year. *Id.* If the estimates are less than 90% of the tax required to be shown on the return or less than 110% of the tax paid for the prior year, the Comptroller must assess a penalty up to 25% of the underestimated amount. Md. Code, Tax-Gen. § 13-702(a)(2). Title 13 of the Tax General Article mandates that taxpayers that willfully fail to file an annual return or quarterly estimated tax returns be subject to criminal penalties, which may include a

misdemeanor conviction plus either monetary fines, imprisonment, or both. *See* Md. Code, Tax-Gen. § 13-1001(G).

Incorporating the DAT into business models is made even more complex by its anti-pass-through provision. Maryland does not allow the DAT to be passed through to the advertising buyer or others. *See* Md. Code, Tax-Gen. § 7-102(c). That prohibition means a taxpayer must absorb the tax and include the DAT costs when it considers how to price its advertising services. The services are most commonly priced based on a viewer base well outside of Maryland. While the first return is not due until 2023, the DAT is based on 2022 revenue. That means that taxpayers may have already considered the DAT when they priced their 2022 services—well before they would have access to any administrative review process.

In addition to the burden on taxpayers to compute the DAT, the Comptroller also shoulders the responsibility of administering the DAT, which no other state administrator has had to tackle. Administration includes hiring and training staff, promulgating regulations, designing returns, and many more tasks. Unlike some taxes, there is no model for the Comptroller to rely on. Not surprisingly, the Comptroller’s DAT “tax return” posted on its website is a rudimentary Excel spreadsheet – unlike any other tax return provided by Maryland or any other state.² The DAT is administered by the Comptroller, but the same burden saddles counties and other municipalities when enacting new taxes. It is not simple to establish a new tax, especially one as complex as the DAT.

² *See* 2022 Maryland Form 600, Digital Advertising Gross Revenues Tax.

Overshadowing all of the activity taxpayers and the Comptroller are undertaking to comply with and administer this new tax is the important issue of whether the DAT violates the U.S. and Maryland Constitutions. This brief will not address the significant violations of the U.S. and Maryland Constitutions posed by the DAT. Those descriptions are contained in the Appellant's briefing in this case and have been described by numerous observers.³ Still, it is worth noting that even the Maryland Comptroller acknowledged the DAT's constitutional infirmities while advocating for a time intensive and unnecessary administrative exhaustion process.⁴

Despite the great deal of constitutional uncertainty surrounding the tax, the Comptroller continues to insist that no taxpayer can challenge the DAT outside the normal administrative process. See App. Brief at p. 13. In other words, they must exhaust all administrative remedies no matter how inadequate. The first DAT return is due in April 2023, but the tax was enacted in 2021. Without access to a declaratory judgment, neither the taxpayer nor the Comptroller has options for an administrative review of the constitutional infirmities of the DAT until two years after its enactment. If there was ever a tax to prove the value of a declaratory judgment process, it is the DAT. It is a new tax with no counterparts in other states, it is applied at an exceedingly high rate, it raises

³ See Isabel Gottlieb & Colin Wilhelm, *Digital Tax Bill in Maryland Could Face Legal Hurdles*, Bloomberg Law Daily Tax Report (Jan. 17, 2020); Jennifer McLoughlin, *Digital Advertising Taxes Trigger Foreign Commerce Clause Concerns*, Tax Notes Today State (Jun. 29, 2020).

⁴ *Comptroller Franchot Issues Statement on Digital Ad Tax Ruling*, News Release, Comptroller of Maryland (Oct. 20, 2022).

legitimate constitutional issues, and it was enacted with an exceptionally long runway that could allow for a declaratory judgment before the first return is due.

II. The Declaratory Judgment Process Improves Tax Administration by Allowing Taxpayers and Administrators to Clarify the Constitutionality of Newly Enacted Taxes.

As noted declaratory judgment scholar Edwin M. Borchard wrote long ago, declaratory judgments are “instrument[s] of preventive justice” that act as a “stabilizer of legal relations and an authoritative warning against untoward and misguided conduct.” Edwin M. Borchard, *The Uniform Declaratory Judgments Act*, 18 Minn. L. Rev. 239, 256 (1934).⁵ Borchard also noted that the declaratory judgment “serves perhaps its most effective purpose . . . in the interpretation of written instruments before breach or violation or injury, or generally to remove uncertainty and doubt from legal relations that are disputed, threatened or placed in uncertainty by adverse claims.” Edwin M. Borchard, *The Declaratory Action as an Alternative Remedy*, 36 Yale L. J. 403, 407 (1927). When a declaratory judgment action examines new taxes like the DAT, the speed, simplicity, and frugality of the procedure makes it attractive to both taxpayers and tax administrators. A declaratory judgment on the constitutionality of the DAT removes the uncertainty and doubt that overshadows its enactment.

⁵ This Court has cited and discussed Borchard as an authority on declaratory judgments in numerous cases. See *e.g.*, *Hanover Invs., Inc. et al. v. Volkman*, 455 Md. 1 (2017); *Converge Servs. Grp., LLC v. Curran*, 383 Md. 462 (2004); *Waicker v. Colbert*, 347 Md. 108 (1997).

At issue here is the limited exception from administrative exhaustion where a declaratory judgment addresses the constitutionality of a tax.⁶ Many states, in addition to Maryland, have adopted this exception. *See, e.g., Pressman v. State Tax Comm’n*, 204 Md. 78, (1954); *Memorial Hosp. of Laramie Cnty. v. Dep’t of Rev. & Tax. of Wyoming*, 770 P.2d 223 (Wyo. 1989); *Tri-State Coach Lines, Inc. v. Metro. Pier & Expo. Auth.*, 732 N.E.2d 1137 (Ill. Ct. App. 2000); *Amazon.com, LLC v. New York Dep’t of Tax. & Fin.*, 81 A.D.3d 183 (N.Y. App. Div. 2010), *aff’d Overstock.com, Inc. v. New York State Dep’t of Tax. & Fin.*, 987 N.E.2d 621 (N.Y. 2013). It is common in both large states—New York and Illinois are prominent examples—as well as smaller ones as well. A declaratory judgment provides an important opportunity to allow review of a new tax without undue delay or encumbering tax collection, while avoiding the potential harsh result of an injunction process.

As the Minnesota Supreme Court noted in *Baertsch v. Minnesota Dep’t of Revenue*, “[w]here there is a clearly valid and important facial challenge to the constitutionality of a tax statute, the challenge must be adjudicated as promptly as possible to prevent placing an unconstitutional burden on the taxpayer.” 518 N.W.2d 21, 25 (Minn. 1994). Thus, the exception is particularly important where, as here with the DAT, the tax is new, no assessments have been made, and there will be no avenue to challenge the tax for years. Courts have emphasized these factors when allowing declaratory judgment actions to proceed. *See, e.g., Crane Creek Country Club v. Idaho State Tax Comm’n*, 790 P.2d 366,

⁶ There may be other limited exceptions at issue like no adequate remedy, etc.

369 (Idaho 1990) (holding that a taxpayer was not required to exhaust administrative remedies where “the Tax Commission did not assess a deficiency, but only indicated its intent to apply the Sales Tax Act and the regulation to [the taxpayer’s] initial membership fees and regular assessments”); *DiStefano v. Commissioner of Rev.*, 476 N.E.2d 161, 164 – 65 (Mass. 1985) (holding that taxpayers were not required to exhaust administrative remedies where the taxpayers had “not yet been assessed an excise or sales tax on their sales to canteen and cafeteria operators” and “[t]herefore, at the time they commenced this action, the abatement and appeal procedure provided for in G.L. c. 62C, §§ 37–40, was not available to them as a means to challenge the taxability of these sales under G.L. c. 64H”); *Stockler v. State Dep’t of Treas.*, 255 N.W.2d 718, 720 (Mich. Ct. App. 1977) (allowing a taxpayer to challenge the constitutionality of the Single Business Tax Act, described as “a new and experimental piece of legislation” where “[n]o other state has a similar statute,” prior to the tax taking effect).

As the foregoing cases recognize, a declaratory judgment action has several benefits, especially when the process is used to evaluate to a newly enacted and novel tax. Most importantly, a declaratory judgment can afford a speedier and cheaper method of settling the constitutionality of a new tax. Allowing a newly enacted constitutionally suspect tax to fester while taxpayers and administrators work through a laborious administrative process is inefficient. In those instances, a taxpayer has either already paid the tax or has refused to pay it under the risk of substantial criminal and civil penalties. Neither choice is pleasant. Taxpayers, risking the threat of criminal and civil penalties, often pay. Administrators who have collected the tax keep that collected revenue with a

great deal of unease and uncertainty. *See Baertsch v. Minnesota Dep't of Rev.*, 518 N.W.2d 21, 25 n.4 (Minn. 1994) (“An additional reason for prompt adjudication here is the need for the state to know whether the important programs funded by the Act are financially sound.”). And the additional cost of interest on an illegally collected tax makes matters worse for the tax administrator forced to collect it. *See Md. Code, Tax-Gen.* §§ 13-603, 13-604. A declaratory judgment action by either the administrator or the taxpayer can alleviate that discomfort of a laborious tax refund exercise. Even when the administrator has not already collected a tax, a potential constitutional infirmity can create unease as they prepare to administer the tax. Tax administrators should want certainty as much as taxpayers. A declaratory judgment action gets that certainty.

In furtherance of tax administration, a declaratory judgment also relieves taxpayers from the burden of solely relying on their own interpretation of the tax and the peril that accompanies that interpretation. A taxpayer who is convinced that a tax is unconstitutional faces a tough choice—voluntarily pay or risk criminal and civil penalties. This decision is often based primarily on their own research and interpretation of the tax. A declaratory judgment allows the taxpayer to use more than just their own educated judgment when implementing a tax. The taxpayer would then have access to fully articulated positions from both sides, as well as a ruling on the constitutionality.

A declaratory judgment action in tax can also remove uncertainty before taxpayers take irreversible steps to change their business models. A new tax may cause a taxpayer to leave Maryland or modify its business operations in the state and elsewhere, especially when resolution of whether the tax applies could be years away. Once dramatic

restructuring steps are taken, they are often difficult to undo. Access to a speedier declaratory judgment process that removes uncertainty would be an incentive for taxpayers to delay changing business operations.

A declaratory judgment is also an excellent mechanism to allow rights involving numerous parties to be settled in a single proceeding. It obviates the need for each taxpayer to separately invoke the administrative process to raise the same constitutional challenge. A declaratory judgment action eases the burden on the administrative review process — relieving both administrators and taxpayers.

In sum, the availability of a declaratory judgment to determine the constitutionality of a new tax serves a vital purpose in tax administration. Declaratory judgments can coexist with other tax administration processes and the speed, simplicity, and frugality of the procedure make it attractive to both taxpayers and tax administrators. Either may initiate suit. Moreover, the procedure is particularly suited in the case of the DAT, which was enacted more than two years before tax returns are due and the administrative process can even commence. Requiring taxpayers and the Comptroller to endure a period of over two years before even beginning the process of obtaining a ruling on the DAT's constitutionality contradicts basic principles of fair tax administration.

CONCLUSION

The judgment of the Circuit Court should be affirmed.

Respectfully submitted,

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CERTIFICATION OF WORD COUNT AND COMPLIANCE WITH RULE 8-112

1. This brief contains 3059 words, excluding the parts of the brief exempted from the word count by Rule 8-503.

2. This brief complies with the font, spacing, and type size requirements stated in Rule 8-112.

/s/ DeAndré Rasheem Morrow

TEXT OF PERTINENT PROVISIONS
(Rule 8-504(a)(10))

Maryland Tax-General Article (LexisNexis 2022)

§ 7.5-102. Tax on gross revenues from digital advertising services — Apportionment determination.

(a) A tax is imposed on annual gross revenues of a person derived from digital advertising services in the State.

(b)

(1) For purposes of this title, the part of the annual gross revenues of a person derived from digital advertising services in the State shall be determined using an apportionment fraction:

(i) the numerator of which is the annual gross revenues of a person derived from digital advertising services in the State; and

(ii) the denominator of which is the annual gross revenues of a person derived from digital advertising services in the United States.

(2) The Comptroller shall adopt regulations that determine the state from which revenues from digital advertising services are derived.

(c) A person who derives gross revenues from digital advertising services in the State may not directly pass on the cost of the tax imposed under this section to a customer who purchases the digital advertising services by means of a separate fee, surcharge, or line-item.

§ 7.5-201. Persons required to file returns — Filing declaration of estimated tax — Quarterly estimated tax returns — Additional information for comptroller.

(a) Each person that, in a calendar year, has annual gross revenues derived from digital advertising services in the State of at least \$1,000,000 shall complete, under oath, and file with the Comptroller a return, on or before April 15 the next year.

(b)

(1) Each person that reasonably expects the person's annual gross revenues derived from digital advertising services in the State to exceed \$1,000,000 shall complete, under oath, and file with the Comptroller a declaration of estimated tax, on or before April 15 of that year.

(2) A person required under paragraph (1) of this subsection to file a declaration of estimated tax for a taxable year shall complete and file with the Comptroller a quarterly estimated tax return on or before June 15, September 15, and December 15 of that year.

(c) A person required to file a return under this section shall file with the return an attachment that states any information that the Comptroller requires to determine annual gross revenues derived from digital advertising services in the State.

§ 7.5-301. Payment of tax with return — Quarterly payments by person filing estimated returns.

(a) Except as provided in subsection (b) of this section, each person required to file a return under § 7.5-201 of this title shall pay the digital advertising gross revenues tax with the return that covers the period for which the tax is due.

(b) A person required to file estimated digital advertising gross revenues tax returns under § 7.5-201(b) of this title shall pay:

(1) at least 25% of the estimated digital advertising gross revenues tax shown on the declaration or amended declaration for a taxable year:

- (i) with the declaration or amended declaration that covers the year; and
- (ii) with each quarterly return for that year; and

(2) any unpaid digital advertising gross revenues tax for the year shown on the person's return that covers that year with the return.

§ 13-603. Interest on refunds.

(a) Except as otherwise provided in this section, if a claim for refund under § 13-901(a)(1) or (2) or (d)(1)(i) or (2) of this title is approved, the tax collector shall pay interest on the refund from the 45th day after the claim is filed in the manner required in Subtitle 9 of this title to the date on which the refund is paid.

(b) A tax collector may not pay interest on a refund if the claim for refund is:

(1) made under any provision other than § 13-901(a)(1) or (2) or (d)(1)(i) or (2) of this title;

(2) based on:

(i) an error or mistake of the claimant not attributable to the State or a unit of the State government;

(ii) withholding excess income tax;

(iii) an overpayment of estimated financial institution franchise tax or estimated income tax; or

(iv) an overpayment of Maryland estate tax based on an inheritance tax payment made after payment of Maryland estate tax; or

(3) made for Maryland estate tax or Maryland generation-skipping transfer tax more than 1 year after the event on which the claim is based.

§ 13-1001. Willful failure to file return.

(a) A person who is required to file an admissions and amusement tax return and who willfully fails to file the return as required under Title 4 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500 or imprisonment not exceeding 6 months or both.

(b) A person who is required to file a boxing and wrestling tax return and who willfully fails to file the return as required under Title 6 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500 or imprisonment not exceeding 6 months or both.

(c) A person who is required to file a financial institution tax return and who willfully fails to file the return as required under Title 8 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 5 years or both.

(d) A person who is required to file an income tax return and who willfully fails to file the return as required under Title 10 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$10,000 or imprisonment not exceeding 5 years or both.

(e) A person, including any officer of a corporation, who is required to file a sales and use tax return and who willfully fails to file the return as required under Title 11 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$10,000 or imprisonment not exceeding 5 years or both.

(f) A person who is required to file a public service company franchise tax return and who willfully fails to file the return as required under Title 8 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 5 years or both.

(g) A person who is required to file a digital advertising gross revenues tax return and who willfully fails to file the return as required under Title 7.5 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 5 years or both.

CERTIFICATE OF SERVICE

I hereby certify that on this 30th day of March, 2023 a true and correct copy of the foregoing Brief of Amicus Curiae Tax Executives Institute in Support of Appellees was filed electronically and served electronically via the MDEC system on all persons entitled to service, and that on the next business day two copies will be served by first class mail on all parties entitled to service:

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Importance: High

Hello,

I am writing to request consent to file an amicus brief before the Supreme Court of Maryland on behalf of Tax Executives Institute, Inc in support of Appellees in *Comptroller of Maryland v. Comcast of California, Maryland, Pennsylvania, Virginia, West Virginia, LLC et al.*,

Please advise if we have your consent.

Thank you,

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Morrow, DeAndre R. (OfCnl-DC-Tx)

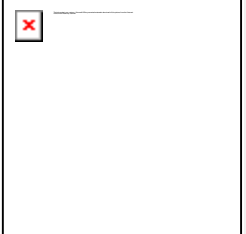


From: Sullivan, Steven <ssullivan@oag.state.md.us>
Sent: Tuesday, March 28, 2023 1:19 PM
To: Morrow, DeAndre R. (OfCnl-DC-Tx)
Cc: tlard@tei.org
Subject: Comptroller of Maryland v. Comcast, Supreme Court of Md. No. 32, Sept. Term 2022, Consent to File Amicus

EXTERNAL TO GT

Mr. Morrow,

The Comptroller of Maryland consents to the filing of an amicus curiae brief by Tax Executives Institute, Inc.

Steve

	<p>Steven M. Sullivan <i>Solicitor General</i> Office of the Attorney General Executive Division 200 Saint Paul Place Baltimore, Maryland 21202 p: 410-576-6427 c: 443-386-5520 ssullivan@oag.state.md.us www.marylandattorneygeneral.gov</p>
	

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Morrow, DeAndre R. (OfCnl-DC-Tx)

From: Friedman, Jeff <jefffriedman@eversheds-sutherland.com>
Sent: Wednesday, March 29, 2023 11:30 AM
To: Morrow, DeAndre R. (OfCnl-DC-Tx)
Cc: tlard@tei.org; Capouet, Charles; Kearns, Charlie; Lane, Jaime; Schlueter, Dan
Subject: RE: Consent to File Amicus For Tax Executives Institute Sought (Comptroller of Maryland v. Comcast of California, Maryland, Pennsylvania, Virginia, West Virginia, LLC et al.)

EXTERNAL TO GT

DeAndre - on behalf of Comcast and Verizon, we consent to the filing of the amicus brief. - Jeff

Jeff Friedman | Partner | T: +1.202.383.0718

From: morrowde@gtlaw.com <morrowde@gtlaw.com>
Sent: Tuesday, March 28, 2023 11:52 AM
To: Friedman, Jeff <jefffriedman@eversheds-sutherland.us>
Cc: tlard@tei.org; Capouet, Charles <CharlesCapouet@eversheds-sutherland.us>; Kearns, Charlie <CharlieKearns@eversheds-sutherland.us>
Subject: Consent to File Amicus For Tax Executives Institute Sought (Comptroller of Maryland v. Comcast of California, Maryland, Pennsylvania, Virginia, West Virginia, LLC et al.)



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[EXTERNAL]

Hi Jeff,

I am writing to request consent to file an amicus brief before the Supreme Court of Maryland on behalf of Tax Executives Institute, Inc in support of Appellees in *Comptroller of Maryland v. Comcast of California, Maryland, Pennsylvania, Virginia, West Virginia, LLC et al.*,

Please advise if we have your consent.

Thank you,

DeAndre

DeAndre R. Morrow

Of Counsel

Greenberg Traurig, LLP

2101 L Street, NW | Suite 1000 | Washington, D.C. 20037

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