

Press Coverage | January 2, 2026

State and Local Tax Cases to Watch in 2026

David Gair, a partner with Troutman Pepper Locke, was quoted in the January 2, 2026 *Law360* article, "[State and Local Tax Cases to Watch in 2026](#)."

David Gair, a partner at [Troutman Pepper Locke](#), told *Law360* that the dispute and other data processing cases are highly pertinent because the state takes a broad view of what data processing is.

"If this case is successful for Apple, it's going to make Texas more of a place that people running these types of businesses want to be, and they are going to pay a lot less tax," he said.

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