

Firm News | September 28, 2022

Troutman Pepper Advises American College of Tax Counsel in Amicus Brief Filing with Pennsylvania Supreme Court

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PHILADELPHIA – Troutman Pepper’s Randy Varner and [Joan Arnold](#) recently served as pro bono counsel to the American College of Tax Counsel (ACTC) in an [amicus brief filing](#) with the Supreme Court of Pennsylvania in the case of *Diane Zilka, v. Tax Review Board City of Philadelphia*. The brief supports the taxpayer’s appeal from a decision of the Commonwealth Court of Pennsylvania, which had upheld decisions of a lower court, the Tax Review Board of the City of Philadelphia, and the Philadelphia Department of Revenue, that had denied the taxpayer a credit for Delaware state income tax paid against her Philadelphia Wage Tax.

The issue in the case is whether state and local taxes must be viewed collectively when applying the limitation on state taxation contained in the Commerce Clause of the U.S. Constitution. [Read ACTC’s press release about the filing online here.](#)

“We are proud to work with the American College of Tax Counsel on this important state and local tax matter that implicates the Commerce Clause of the United States Constitution,” Varner said. “The case has implications for how states handle other individual taxpayers in similar situations, who might not have the resources to litigate. It is crucial that the restrictions placed on state and local taxing schemes by the Commerce Clause be recognized and enforced.”

Varner is a sought-after State and Local Tax (SALT) lawyer who has helped taxpayers improve their bottom line for nearly 25 years. He is experienced in multistate tax appeals, representing taxpayers across the country at both the administrative and judicial levels, as well as multi-state tax planning. Arnold leads Troutman Pepper’s Tax + Benefits Practice Group and is a former President of ACTC. Her practice focuses on domestic and cross-border mergers and acquisitions, and she counsels clients on corporate and partnership taxation matters.

Troutman Pepper’s Tax Practice Group provides sophisticated, practical, and business-sensitive advice on tax issues that arise in planning and executing complex transactions and business operations. Troutman Pepper partners with clients to create and execute efficient tax strategies for all their business needs, keeping in mind all the relevant regulatory and enforcement concerns.

Each year, Troutman Pepper attorneys dedicate thousands of pro bono hours in support of nonprofits, immigrants, military veterans, children, the wrongfully convicted, civil rights and social justice initiatives, and so many more.

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About Troutman Pepper

Troutman Pepper is a national law firm with more than 1,200 attorneys strategically located in 23 U.S. cities. The firm's litigation, transactional, and regulatory practices advise a diverse client base, from startups to multinational enterprises. The firm provides sophisticated legal solutions to clients' most pressing business challenges, with depth across industry sectors, including energy, financial services, health sciences, insurance, and private equity, among others. Learn more at troutman.com.

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