

## In The News

# Michael Bowen Weighs in on Florida Company's Wisconsin Tax Appeal

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Michael Bowen, chair of Akerman's State and Local Tax Practice, recently shared his thoughts with *Law360* on the Wisconsin Department of Revenue's decision to appeal a circuit court ruling involving his client, ASAP Cruises Inc. and P.L. 86-272, better known as the Interstate Income Act.

The Department of Revenue is appealing the ruling Dane County Circuit Judge Stephen E. Ehlke made in May that the Wisconsin Tax Appeals Commission improperly granted summary judgment to the tax department and against Bowen's client. Ehlke wrote in his decision that the tax appeals commission did not properly consider an affidavit filed by an ASAP executive.

Bowen told the publication that, regardless of what the company is deemed to be selling, "the main point is that the company's activities in the state are de minimis and protected" which is an important issue for any multistate company seeking to rely on P.L. 86-272.

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Michael J. Bowen

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