

In The News

Akerman Client ASAP Cruises' Case Tagged as One to Watch in 2024

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Law360 has identified *ASAP Cruises Inc. v. Wisconsin Department of Revenue*, in which Akerman represents ASAP, as a State and Local Tax Case to Watch in 2024. The case addresses exemptions under 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 Akerman's client. Ehlke wrote in his decision that the tax appeals commission did not properly consider an affidavit filed by an ASAP executive.

In August 2023, lead attorney for ASAP and Akerman's SALT Practice Chair [Michael 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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