

In The News

Stefi N. George Quoted in *Law360* on New York Court of Appeals' Dynamic Logic Sales Tax Ruling

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Chair of Akerman's State and Local Tax Practice [Stefi N. George](#) was quoted in a *Law360* article addressing the top SALT cases of 2025. Stefi analyzed a recent New York Court of Appeals decision that narrowed the scope of the statutory exclusion from the state's sales tax on information services.

In *Matter of Dynamic Logic Inc. v. Tax Appeals Tribunal of the State of New York et al.*, the court ruled 5–2 that Dynamic Logic's AdIndex reports were subject to tax because benchmark metrics drawn from reports issued to other clients were "substantially incorporated" into subsequent reports. The majority held that whether information is "substantially incorporated" should be measured by the significance of the information rather than its quantitative share of a report, affirming a prior decision in favor of the New York State Department of Taxation and Finance.

Commenting on the breadth of the court's reasoning, Stefi cautioned against reading the decision narrowly, noting that "the discussion of the word substantial" was so broad that it could be applied to future cases that have nothing to do with advertising. She added, "I think the department is emboldened to limit the application of the exclusion as much as possible. It's definitely going to impact future cases on information services."

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“By limiting the exclusion so much it makes it so really, there is none,” she said.

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