

In The News

Stefi N. George Featured in *Law360*'s Top SALT Policies of 2025 Update

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Stefi N. George, chair of Akerman's State and Local Tax Practice, was featured in *Law360*'s article "Top State and Local Tax Policies of 2025." The piece highlights 2025 SALT policy issues, including how states are defining when internet-based activities exceed the protections of P.L. 86-272.

The article discusses a Massachusetts regulation finalized in October that addresses whether placing cookies on customer devices in the state by out-of-state retailers exceeds the protections of P.L. 86-272. The regulation establishes that retailers with more than \$500,000 in annual Massachusetts sales have nexus if they place cookies on in-state devices, reflecting guidance from the Multistate Tax Commission.

Stefi explained that P.L. 86-272 guidance across states so far has largely oversimplified the concept of cookies.

Stefi also observed that the Massachusetts regulation avoids the procedural and retroactivity issues that plagued California and New York, but may be susceptible to challenge on other grounds, such as federal preemption. Before enacting laws limiting the scope of the federal protection, states should evaluate the extent to which they have authority to impose limitations on the federal statute and take

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note of previous approaches taken by other states and resulting litigation.

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