

In The News

# Michael Bowen Breaks Down *Arizona v. California* in *Law360* Article

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In an article for *Law360*, [Michael Bowen](#), chair of State and Local Tax Practice, broke down *Arizona v. California*, which the State of Arizona has requested the U.S. Supreme Court to hear. The case involves a challenge to the state of California's taxation of nonresident members of limited liability companies based in the state and shareholders who are no residents.

Bowen explains, "In its complaint filed with the United States Supreme Court, Arizona contends that it has been harmed by California's 'aggressive' assertions of tax nexus over Arizona-based passive owners in California LLCs and corporations. According to Arizona, Arizona-based companies pay almost \$10.6 million a year to California in 'doing business' taxes."

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