

Insights: Publications

Lauren Ferrante Quoted in "State And Local Tax Cases To Watch In 2026"

Law360

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"**Lauren Ferrante**, counsel at Kilpatrick Townsend & Stockton LLP, said the NTU case also examines California's law with respect to the due process clause, separation of powers and retroactivity. But the key issue is apportionment, Ferrante said, as California is not the only state wrestling with the inclusion of foreign income in the apportionment factor.

"That apportionment piece, in the way that foreign income will or will not be included in the apportionment factor, is an issue that's applicable to other states as well," she said."

Read the full [article](#).

Related People



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