



## News & Trending

NEWS

### NORTH CAROLINA TAX LITIGATION CASE REACHES NOTEWORTHY DECISION

02.27.2018

By Andrew M. Ballard

*Bloomberg Tax*

*Bloomberg Tax's* Andrew M. Ballard quoted Smith Anderson Partner **Bill Nelson** in a recent article, "**Materials for Fuel Tank Installation Taxable: North Carolina Court.**" The article discusses the N.C. Business Court's decision in, *N.C. Department of Revenue v. First Petroleum Services, Inc.*, which involved a taxpayer's liability for use tax on building materials purchased for installations on government-owned property. Nelson commented on the procedural and substantive significance of the case in light of recent tax law changes.

Read the full *Bloomberg Tax* article [here](#).

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