



Jan 23, 2026

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FBT Gibbons' Rachael High Chamberlain Quoted by Law360 on Key State Tax Policy Trends for 2026

FBT Gibbons Partner [Rachael High Chamberlain](#) spoke at length with Law360 for an article entitled "State and Local Tax Policy to Watch in 2026."

Chamberlain discussed single-sales-factor relief and how more than 30 states have joined the trend of adopting that method over the decade-plus, but certain industries may start seeking carveouts from the method if they feel it doesn't fairly reflect their activity inside a state.

"We're seeing a lot of taxpayers really start bringing the narrative to people's attention that single-sales factor can be very distortive, and I think there's going to be more of a push to get state legislatures to try to come up with some way to adjust for that," Chamberlain says. "Whether or not any of that gets passed, I think, is a big 'if.' But those are certainly conversations that I think will be happening in the various legislative sessions that will be starting in the new year."

[Read the full feature](#)

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