

# STATES WELCOME TAXPAYERS BUT MAKE IT HARD FOR THEM TO LEAVE

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Hodgson Russ partner and New York State Residency Practice leader Timothy P. Noonan is quoted in the Huffington Post article "States Welcome Taxpayers but Make It Hard for Them to Leave," published August 11, 2014. The article discusses the controversial issue of how states determine whether a taxpayer is a statutory resident.

[Read the full article.](#)

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