

Speaker 1 ([00:01](#)):

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Richard Pomp ([00:16](#)):

Here's the false syllogism. So, South Dakota says, "Well, sales taxes aren't apportioned. A use tax is a substitute for a sales tax, ergo a use tax doesn't have to be apportioned."

Nikki Dobay ([00:35](#)):

Hello and welcome to GeTin' SALTy, a state and local tax policy podcast hosted by Greenberg Traurig. My name is Nikki Dobay, shareholder in the Sacramento California and Portland, Oregon offices. I am very pleased today to have a very special guest. Distinguished professor Richard Pomp of the University of Connecticut School of Law. Professor Pomp, thank you so much for being here.

Richard Pomp ([01:01](#)):

Yeah, my pleasure, Nikki, and thank you. We should tell people you filed an amicus brief in the case we're going to be talking about. It was a powerful brief and it was perfect in the sense of being totally complimentary to our brief, so I really appreciate that and thank you for doing that. They're time-consuming no matter what the issue is and how well you know it. There's no short way of doing an amicus brief, so appreciate it.

Nikki Dobay ([01:30](#)):

Well, it was my pleasure to work on that with the National Taxpayers Union. I really do enjoy working with them on many issues, and we were happy to get involved in this case, which is what we're going to be talking about today. So, we are here to talk about the fair apportionment prong of the Complete Auto test.

([01:47](#)):

We're going to be hyper-focused on that prong, although I'm going to go off script and ask you about another prong at the end. But we're talking about this in the context of mobile property and I think we can say this is a trend, maybe it's a long-standing trend, but the states seem to be imposing use tax on mobile property and they think they don't have to comply with the fair apportionment prong. The case Professor Pomp referenced, Ellingson versus South Dakota is where we will focus our time today. So professor, can you provide us a little bit of an overview of what was going on in Ellingson and how you got involved in the case?

Richard Pomp ([02:28](#)):

Sure. The facts are really very simple. Ellingson is in the construction business. They have a niche, but basically the construction business, and they have capital equipment tractors and plows and excavators, that kind of stuff, and they have projects around the country. In this particular case involving South Dakota, they brought a piece of capital equipment into the state, more than one piece. This equipment was used for varying length of time, some as short as a day, some longer, but it's irrelevant how long they actually were used in South Dakota, because the use tax was applied on the value of the equipment. It didn't matter to South Dakota, one day, 365 days, they applied the same use tax.

([03:34](#)):

So Nikki, brings something in for the year, I bring something in for a day, we both pay the same amount of use tax if the equipment has the same value. So, you know something's wrong with that. We both pay the same amount of use tax when our use of the equipment is totally different. They take, although it didn't figure prominently in the opinion, but like many states, they take a first-in-use approach to the use tax.

[\(04:07\)](#):

Oh, you used it first in the state and we'll levy our use tax on the full amount and completely disregard the number of days it was actually used. We'll give you a credit for any sales tax that you paid on the purchase of the equipment. Now in our actual facts, and this made it attractive, there was no use tax paid. The equipment was bought in North Dakota and there was an exemption for this transaction, this type of equipment, and so they paid no tax to North Dakota, so the credit was meaningless.

Nikki Dobay [\(04:46\)](#):

Right.

Richard Pomp [\(04:47\)](#):

Zero credit. So there it is, the issue is joined. Can you levy a use tax ostensibly on use, that's the name of the tax, and disregard the actual use in the state? That was the heart of our petition for cert.

Nikki Dobay [\(05:10\)](#):

Can you just give the listeners a little more background about did you know about this case? 'Cause I hadn't heard about it until I think you and Jeff got involved and filed the petition maybe a few weeks before, but had you been following this case or is this one that kind of just popped up there?

Richard Pomp [\(05:29\)](#):

Well, it was serendipitous. We had just talked about this issue in our class at NYU. I have used this issue on exams, actually. I've always sort of found it intriguing, and then there was the case. We read it probably the way you did in Bloomberg or Law360, and the students of course when we brought it to attention assumed we had set them up by talking about this the week before as if we had inside baseball knowledge that it was coming out of the South Dakota Supreme Court, but no, we were taken by surprise. I mean, we just chuckled, "What a coincidence." Now, they reached out to us and the council.

[\(06:19\)](#):

Like so many of these cases in smaller states, the taxpayer gets an assessment and they turn to the firm that handles their business, their corporate business and whatever else, and they say, "Hey, can you handle this for us?" And they say, "Yep." Now, these were good lawyers. I mean, it's not like they weren't good lawyers, they were, but it doesn't substitute for people like you and me who live this every day and are deeply enmeshed in the history, the jurisprudence, the precedent, and you just can't substitute that kind of expertise, experience and judgment no matter how good.

[\(07:06\)](#):

So, we've seen these cases. Jefferson Lines, a very important case. It was handled really by lawyers who weren't familiar with the differences between sales taxes and gross receipts taxes of the kind that we see in Washington, the B&O tax. Unfortunately the term gross receipts tax is ambiguous. It can describe a sales tax and it can also describe a turnover tax like the Washington B&O and the type of tax I think you now have in Oregon. You've written extensively on that, so anyone who really wants to get up to

speed fast, you have a number of great articles. Well, Nevada has a turnover tax, Ohio of course started this whole thing with their CAT.

Nikki Dobay ([07:59](#)):

Their CAT, yep.

Richard Pomp ([08:01](#)):

Yeah.

Nikki Dobay ([08:01](#)):

Yep.

Richard Pomp ([08:01](#)):

Then so why I even mentioned this is in Jefferson Lines, a case we will talk about, because it gets cited frequently in this kind of situation, you had Breyer, very smart intellectual judge talking about Central Greyhound as being the proper precedent for a sales tax on an interstate bus trip. You had Souter saying, "Oh no, I'm going to just view this as a plain vanilla sales tax," and Breyer is saying, "Oh, but look, it was apportioned in New York in Central Greyhound."

([08:44](#)):

The reason those two were ships passing in the night is that neither was helped by the briefs to see the difference between a turnover tax and a sales tax, and that's because the lawyers involved in the case were unfamiliar with a turnover form of a gross receipts tax and a sales tax.

Nikki Dobay ([09:07](#)):

Yeah.

Richard Pomp ([09:08](#)):

That's where you and I have a role to play. I mean, because right away we understand what Central Greyhound dealt with and why it wasn't precedent for a sales tax. So as good as lawyers are, and sometimes we've seen great lawyers from the Solicitor General's office or now in private practice and Supreme Court practices get involved, there's really no substitute for people that live this stuff day in and day out, enjoy it actually, and are passionate about it and find it the most fascinating thing they could do.

Nikki Dobay ([09:42](#)):

So on that note, I think where you're taking us is that a big issue in this case was the court in South Dakota was just looking at a use tax and saying, "It's just like sales tax and we've got a credit and we're done."

Richard Pomp ([09:59](#)):

Absolutely right.

Nikki Dobay ([09:59](#)):

But this is a use tax, this is not a sales tax, and these two taxes are very different. So, what is that difference and why does everybody keep missing it?

Richard Pomp ([10:10](#)):

Yeah, South Dakota had a false syllogism. They said, "Okay, a sales tax is not apportioned." That is true and that's one of the teachings of Jefferson Lines. Purchase of a bus ticket for an interstate bus trip. One could have easily have apportioned that, by the way, because you knew the miles in Oklahoma where the ticket was purchased and you knew the miles in Texas where the bus, it was destined for. They follow fixed routes, they're not left on their own, so you could have apportioned-

Nikki Dobay ([10:51](#)):

I think they're GPS and tracking devices now on these things, so it's even easier.

Richard Pomp ([10:57](#)):

Yes, we know where it is at all times, so it's a case where if the court wanted to make new law and apportioned a sales tax, this was about as attractive a case to apportion as you could want. Souter basically I think was afraid of opening Pandora's box, and he said, "Okay, well, a sales tax, we think of that as a discrete transaction taking place entirely in one state, end of story."

([11:31](#)):

We know that the history of use taxes, they come along as a backstop for the sales tax, because in 1929 when sales taxes started to rear their head in the states and then through the Great Depression, the first states to adopt a sales tax were surrounded by tax havens. After all, they didn't get around to adopting a sales tax yet.

Nikki Dobay ([11:56](#)):

Right.

Richard Pomp ([11:57](#)):

So, there was the fear that people in your state would go into one of the neighboring states, a tax haven, buy something without paying any sales tax there, and then bring it back and use it and escape the resident's sales tax. The use tax grew up as a backstop. Oh no, you can't do that. When you bring it back, you will pay a use tax, and we'll give you a credit to avoid the discrimination against interstate commerce, we'll give you a credit should you pay any sales tax in this state of origin.

([12:36](#)):

So, for shorthand way of talking about this, oh yeah, well, the use tax is a backstop to the sales tax. Then that works where you have immovable property, and here's the fault syllogism. So, South Dakota says, "Well, sales taxes aren't apportioned. A use tax is a substitute for a sales tax, ergo a use tax doesn't have to be apportioned."

Nikki Dobay ([13:07](#)):

Right, right.

Richard Pomp ([13:07](#)):

Very simple, very deductive, and totally misleading-

Nikki Dobay ([13:09](#)):

Correct.

Richard Pomp ([13:09](#)):

... when it's immovable property.

Nikki Dobay ([13:12](#)):

I think it also reflects the history of how the sales and use taxes came about and how the economy has shifted. That all made sense when somebody was perhaps going into a tax haven state buying something that wasn't being taxed and bringing it back and they wouldn't pay any tax, so the use tax was there. They were going to use that property in that state almost exclusively, because that's how society was for a long time. We were not as mobile.

([13:40](#)):

Now that things are much more mobile and you have construction equipment, broadcasting equipment going all over the country, just trucks moving things everywhere, things are just much more mobile. I think there's also this need to shift and recognize that while this might've worked at one point in time, what's happening right now is raising some serious constitutional issues.

Richard Pomp ([14:07](#)):

Yeah, that's a beautiful historical summary of where we came from and why it's not adequate for our current economy, and none of what you just said was in the South Dakota opinion. It was not argued in those terms, and if it had, who knows, but certainly it was not. So the court was really not writing on a blank slate, but didn't appreciate the historical context and how things have changed-

Nikki Dobay ([14:48](#)):

Right.

Richard Pomp ([14:48](#)):

... so you're so right to describe it that way. We're in the 21st century and we're a digital economy. We have the problem of software that gets licensed and then used by all the offices of the corporation. It's subsidiaries, it's thousands of people accessing the licensed software. How do you apply the use tax in that kind of situation? Sooner or later the court will have to confront this.

Nikki Dobay ([15:22](#)):

What do you say to the folks that argue, well, we have to use the credit, because it's easy and we don't know how to apportion? In the context of the property in Ellingson and where we see mobile property, I think it's very easy. You can use mileage, you can use a day count, but I just don't like this argument that it's too hard, we can't do it. We're going to throw up our hands and just say, all we have is the credit.

Richard Pomp ([15:52](#)):

Yes, everything's always too hard when you want the simple way out. If cert had been granted, we simply would've been asking the court to remand for further proceedings not inconsistent with the opinion. If asked, I had a lot of discussions in my head about how this should be argued if cert was

granted. We had no illusions that cert would be granted, and then I would've said, we got a lot of state groups, some very smart people, they would've been able to figure this out.

Nikki Dobay ([16:30](#)):

Right.

Richard Pomp ([16:30](#)):

We have the Streamlined Sales Tax Project and then we have the MTC and the FTA and the National Taxpayers Union, the Tax Foundation. We have a lot of very smart people that could get together and come up with a way to handle the more challenging situations, so I have absolutely no fear that we would be stymied by this, and we're going to confront this issue sometime soon.

([17:05](#)):

There's a lot of cases percolating behind this one. I think we viewed our brief as an attempt to soften up the court. We thought, all right, well, the odds of having cert granted aren't great, because there isn't a conflict among the courts yet. We try to say to the court ... we had to acknowledge that, you always acknowledge your weakness, you don't hide anything, but a lot of confusion about the role of a credit.

Nikki Dobay ([17:38](#)):

Right, right.

Richard Pomp ([17:39](#)):

Does that deal with apportionment? We know it deals with multiple taxation and we know it deals with discrimination, but we have some cases that say it also deals with apportionment and those cases just aren't right, and so there's a good reason the court should try to straighten out this area. So, wonderful case to sort of straighten out things.

Nikki Dobay ([18:06](#)):

It was a great case. Can you talk a little bit about what we mean by fair apportionment? I think here the focus was specifically on external consistency, and I like this idea of thinking about it in the context of how the credit doesn't fix this.

([18:24](#)):

So in a situation where we have tax paid in one state and then a use tax could be applied, but they're going to get a credit, we don't really have to get to fair apportionment, because generally the credit will cover it or cover most of it. It seems to my mind fair enough, but where you don't have any tax being paid in the first state and there's use, okay, the states that want to impose their use tax just say, "Well, we offer a credit and that's all we have to do."

Richard Pomp ([19:01](#)):

Yeah, that's a great segue. The students sometimes say to us or we raise it, "Gee, you're using your laptops here in the classroom. Aren't you subject to a use tax?" They've never thought about that. If I have driven into teach that day in New York, I say, "Look, I drove in, my car is right outside. Am I subject to a use tax?" The answer theoretically is probably yes, but as you very astutely point out, the credit is going to eliminate that use tax in almost every situation, because the states tend to give the credit based on your purchase price.

[\(19:46\)](#):

Assuming that the value of the item has gone down since your purchase of it, which certainly is true with cars and laptops and cell phones and everything else, then unless they somehow shave the credit, if they give you a full credit for the purchase price, it's going to wipe out the use tax. So all of these intellectually fun cases just don't arise, because no one is going to litigate it, because there's no money on the table.

[\(20:22\)](#):

Now, if you don't have a situation where there is a credit to be given, because you haven't paid any sales tax on the purchase like in the Ellingson case, well, all bets are off now. The credit is for activity that has taken place in another state, the sale. The external consistency test is to ask whether there's a fair relationship between the tax, the use tax in our case, and activity in the state. Well, the credit can't answer that question, because the credit is looking at activity that took place in another state.

[\(21:08\)](#):

Now, how did we get external consistency? Great question. We have Complete Auto, 1977, and it involved actually movable property that was apportioned by miles. It's kind of ironic, isn't it? It was this car transporter, that Complete Auto Transit picked up cars at the railhead in Jackson, Mississippi and brought them to the dealerships. The question at the time had nothing to do with apportionment, it had nothing to do with anything, but the drafting of the statute, it was a tax on the privilege of conducting interstate commerce. That was it.

Nikki Dobay [\(21:55\)](#):

Mm-hmm. Yep.

Richard Pomp [\(21:56\)](#):

It was kind of the residue after Northwestern Portland Cement when the court made it clear a state can tax interstate commerce. Here we had the one remaining small little area, you can't tax interstate commerce if the statute is drafted with the word privilege, because states can't tax you for the privilege of conducting interstate commerce, it's up to Congress to do that. Only Congress can regulate interstate commerce.

[\(22:28\)](#):

Anyway, so we have this 1977 case. Has nothing to do with nexus, nothing to do with apportionment, nothing to do with discrimination. None of those issues were involved. The holding of the court is rather limited, the work privilege doesn't mean anything at all, you can tax interstate commerce. That decision has morphed. Quite surprisingly, it has morphed into the four prongs of Complete Auto. The second prong of Complete Auto is known as the fair apportionment prong. The fair apportionment prong we learn a couple of years later in container has two sub parts to it. It has internal consistency and it has external consistency.

[\(23:24\)](#):

Now as an aside, it's absolutely fascinating where those names came from, because they were not used in any of the briefs.

Nikki Dobay [\(23:35\)](#):

Okay.

Richard Pomp [\(23:36\)](#):

Nikki and I have a dear friend, Prentiss Wilson, who as a sort of a fairly young tax lawyer working with Morrison & Foerster at the time was involved in the container case, and he has said many times, "We were baffled by the court's use of those two terms."

[\(23:59\)](#):

Now, external consistency really is a due process concept. It's not just a fair apportionment concept, because when you talk about whether something's fairly attributable to economic activity in the state or it reasonably reflects the in-state component of the activity being taxed, that's due process-y in nature. Indeed, at least two of the four prongs in Complete Auto do overlap with the due process nexus, although Quill later separates out nexus between due process and commerce clause.

[\(24:42\)](#):

But when external consistency is used, I always think, well, that's just a due process concept. Of course you can't overreach and tax things that aren't fairly attributable to the state, but the court in container says external consistency. Well, you apply that to the facts of this case and how can a tax on 100% of the value of the capital equipment used for one day fairly reflect the in-state component of the activity being taxed? It's just nonsense on its face. Obviously, it can't capture the in-state component between one day and 365 days. How can it be the same amount?

Nikki Dobay [\(25:33\)](#):

Going back to the name of internal and external consistency, I've always thought they just got those names mixed up, because if you think about internal consistency, you look at how it would work in all the other states, and when you look at external consistency, you look at the in-state component. I think somebody just got their names mixed up, but I always have to remember that I remember them opposite.

Richard Pomp [\(25:57\)](#):

Yeah, right.

Nikki Dobay [\(25:58\)](#):

But I think that's the crux of this issue in the use tax arena is when we have a state where the credit doesn't work, and I always like to say the credit works 95% to 98% of the time. We're not opening the floodgates, I always like to preface these arguments with that as well.

Richard Pomp [\(26:25\)](#):

I was going to say that was a terrific contribution of your amicus brief to really tell the court, look, sometimes many cases the credit does a fine job, not in all, and this case is one of that's not in all cases.

Nikki Dobay [\(26:43\)](#):

Right.

Richard Pomp [\(26:46\)](#):

This is it. This is where the credit has nothing to do with the fair reflection test. How can it?

Nikki Dobay [\(26:55\)](#):



So the court unfortunately, and I was hopeful, I'm always hopeful in these situations, the court did not accept cert. I'd like to, we'll say for the record, even though I don't think this podcast is any sort of real record other than our recording, for the record of this podcast, what is the legal significance of the court not accepting cert?

Richard Pomp ([27:19](#)):

That's a good question that I wish more accountants would be aware of, because there is no legal significance to a denial of cert. It may mean that the clerks who read the cert petitions felt there's bigger fish to fry. It could mean, "Oh look, another tax case. We're exhausted from the Moore case."

Nikki Dobay ([27:50](#)):

I know, I know.

Richard Pomp ([27:53](#)):

"All the briefs and whatnot, we don't want to be drawn into that situation again." I could just imagine a clerk saying that. Now they may not be the same clerks, but they heard the stories.

Nikki Dobay ([28:04](#)):

Right, right. What were there 175 briefs? I don't know.

Richard Pomp ([28:08](#)):

There were amazing number of briefs, there wasn't anything left unsaid.

Nikki Dobay ([28:15](#)):

That's right, that's right.

Richard Pomp ([28:16](#)):

I remember I was asked to do an amicus brief and I said, "And what possibly could I say that was new?" It was an exhausting set of briefs and I'm sure exhausting to read them.

Nikki Dobay ([28:29](#)):

It was exhausting just counting them. Joe from NTU and I did a podcast on that and I was trying to track how many amicus briefs there were, and yeah, I just got tired counting.

Richard Pomp ([28:44](#)):

Yeah, and so they may have felt, hey, we paid our dues last term, and there are some great cases that cert was granted on. Really, the court has not shied away from major, major social issues, and this one must have looked so [inaudible 00:29:05], another tax, and I could see where it just said, compared to what we could be doing, this is not important enough.

([29:15](#)):

But who knows? Sheer speculation, of course. I doubt though it was because a clerk understood it and said, "Oh no, I think the credit solves all this problem, I've read all these cases." I can't imagine that happening. They have so many petitions for cert and they have to write a memo on each one, and so it's

a big, big burden on them. If they could just pass it along with a no, they will do that. So anyway, no legal significance-

Nikki Dobay ([29:47](#)):

Whatsoever.

Richard Pomp ([29:49](#)):

... whatsoever.

Nikki Dobay ([29:51](#)):

Okay, so moving forward, what do we think the practical implications of this will be? From my perspective, there are a few states that are aggressively pursuing the position that South Dakota took. I think they'll look at the denial of cert and say, "Oh, this means we can continue to do what we're doing." I think that taxpayers are just going to have to keep fighting these and work on getting a case back up before the Supreme Court.

Richard Pomp ([30:17](#)):

I think you're absolutely right. States will be emboldened, they will find no reason to have to reexamine what they're now doing. They will continue and do more of the same, and they'll say, "See, see, it's okay, it's okay." It will take someone like you to bring the next case and the next case and the next case until the court realizes, "Oh, there's a problem here and maybe we ought to revisit it."

Nikki Dobay ([30:48](#)):

Well, and I would offer one other suggestion if the states want to avoid litigation. We could just work on legislation or regulations that lay out that path for apportioning use taxes in a fair way, and we could get all those minds together and talk about this proactively, so we can spend our resources in other ways as opposed to just duking it out in court. But again, I tend to be hopeful.

Richard Pomp ([31:16](#)):

Yeah, we should be generalizing that and saying that we should be working on a lot of problems cooperatively rather than divisively. The Multistate Tax Commission, which would be a logical body to lead the charge, actually had one of their people write an article in state tax notes that took on our petition for cert.

([31:46](#)):

We responded, I thought, pretty good to the points that were being raised, but again, you could see their position being based on, well, we don't apportion sales taxes, so why should we apportion use taxes? You see the battle lines, no surprise where the battle lines will be drawn here, but I think the MTC will not be in a position to accept your invitation.

Nikki Dobay ([32:17](#)):

You know I'm pretty relentless, so I just keep showing up and asking them to do things.

Richard Pomp ([32:24](#)):

Some of our older listeners may remember the Joe Palooka toy, you probably don't, others with grayer hair than me probably remember it. It was a blow up doll. I think he must have been ... was he a real boxer or a cartoon character? But he was a boxer. Isn't that sound ... I can't remember if he was real now or just fictional, but it was a full-size blow-up doll basically with sand in the bottom of it.

Nikki Dobay ([32:54](#)):

Okay. Oh, the thing that popped back up?

Richard Pomp ([32:56](#)):

Yeah.

Nikki Dobay ([32:56](#)):

That's what you're-

Richard Pomp ([32:58](#)):

Yeah, and so you would hit it and it would pop back up. I mean, it was great for a workout, although I don't think people were obsessed with working out in those days. This goes back 60 years probably, but it would pop back up, and that's what I-

Nikki Dobay ([33:14](#)):

That's what you envisioned? I knew it.

Richard Pomp ([33:15](#)):

... that's what I envisioned. You are relentless. You will pop up again and again until the court rules in your favor.

Nikki Dobay ([33:26](#)):

Well, we'll keep on fighting the good fight on this, but thank you professor for this conversation, but I can't let you go without a surprise non-tax question. I had to dig deep, 'cause I've got a giant mind here on the podcast, so I called in some lifelines on this one.

([33:45](#)):

So, you'll get a choice of how you want to answer this. So you can either answer with your favorite Shakespeare quote, or I will provide you with a multiple choice list of quotes, and you have to say which one or which ones are Shakespeare quotes. So do you have a favorite Shakespeare quote, or do you want the multiple choice list?

Richard Pomp ([34:07](#)):

I want to hear the multiple choice.

Nikki Dobay ([34:11](#)):

Okay. All right, so here's our multiple choice. So, which of these phrases are Shakespeare quotes? In a pickle, Greek to me, dead as a doornail, hoodwinked or all of the above?

Richard Pomp ([34:27](#)):

Oh my goodness. I would've thought none of the above, but apparently there's a real one there. All right, let's go through them one by one.

Nikki Dobay ([34:37](#)):

All right-

Richard Pomp ([34:38](#)):

In a pickle.

Nikki Dobay ([34:39](#)):

... in a pickle, yep.

Richard Pomp ([34:40](#)):

I don't think anyone was eating pickles back then. All right, what's the next one?

Nikki Dobay ([34:46](#)):

Greek to me.

Richard Pomp ([34:47](#)):

Well, that's possible. What's the next one?

Nikki Dobay ([34:51](#)):

Hoodwinked. I have a whole list of them.

Richard Pomp ([34:54](#)):

Well, no, no, you've done a good job with just those four. Hoodwinked, now that's a possible one. What's the next one, doorknob?

Nikki Dobay ([35:01](#)):

Dead as a doornail.

Richard Pomp ([35:02](#)):

Dead as a doornail. Oh, they had doornails, I assume, but no. So, let's ... hoodwinked. I don't know, I like hoodwinked. I'll pick hoodwinked.

Nikki Dobay ([35:17](#)):

Well, they are actually all Shakespeare quotes.

Richard Pomp ([35:19](#)):

No way.

Nikki Dobay ([35:21](#)):

Yes, yes. So-

Richard Pomp ([35:23](#)):

Are you sure?

Nikki Dobay ([35:24](#)):

Yes, I'm going to send you a little blurb that Prince Charles read about all of these quotes that we use that are Shakespeare quotes.

Richard Pomp ([35:32](#)):

Prince Charles, why do we think he's the arbiter of Shakespearean quotes?

Nikki Dobay ([35:37](#)):

He quotes somebody else that's much more distinguished.

Richard Pomp ([35:41](#)):

Pickles? They had pickles then?

Nikki Dobay ([35:44](#)):

Yes, they had pickles. So I love that my column is salt policy pickles, and I like to say in a pickle. So, there's so many quotes that you wouldn't believe and they're all Shakespeare.

Richard Pomp ([35:56](#)):

Yeah, I don't believe that. I'm going to have to follow this up on my own.

Nikki Dobay ([36:01](#)):

All right, all right, I'm getting some fact checking on the podcast, but I'll send you that. But thank you so much for the conversation and for being here today, and thank you to the listeners. We'll get that other podcast linked to the show notes and we will be back in a few weeks on the next GeTin' SALTy.