

STATE & LOCAL TAXATION (SALT)



Husch Blackwell's State & Local Taxation (SaLT) team advises clients on minimizing their state and local tax liability and avoiding tax controversy challenges through proper planning. Our SaLT team has a strong record of successful outcomes in matters involving compliance, tax planning and tax refund opportunities, audits, administrative appeals and litigation. Husch Blackwell's SaLT team is a "one-stop shop" that ensures experience and efficiency and improves our clients' chances of favorable resolutions.

Our seasoned practitioners have experience working with the Departments of Revenue in almost all 50 states. The SaLT team also collaborates with Husch Blackwell Government Solutions attorneys to advocate for state and local tax issues on behalf of our clients, often resulting in legislative solutions to complex state and local tax problems.

Our guidance to clients on state and local taxation includes:

Multistate nexus issues

Franchise and income taxes

Commercial activity, margin and other similar taxes

Sales and use taxes

Incentives and credits

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Real and personal property taxes

Employment taxes

Utility taxes

Transfer fees

License fees

Special assessments and impact fees

SaLT litigation

Representative Experience

Advised corporate clients in structuring mergers, acquisitions, and dispositions of assets by providing tax-efficient and practical counsel.

Successfully represented clients across all industries in multistate nexus matters, including negotiating voluntary disclosure and tax amnesty relief.

Advised hedge funds and mutual funds on nexus issues.

Successfully represented numerous clients in income and sales tax audits involving the clients' web-based activities.

Received favorable ruling that sales and use tax did not apply to tangible personal property the client received by intercompany transfer from separately affiliated entities.

Received favorable administrative rulings in numerous common and contract carrier exemption income and sales tax matters. Regularly advise clients on the proper structuring and operation of common and contract carrier

activities.

Resolved sales tax audit when the state conceded that taxpayer's activity of preparing reports from data pulled from the internet and providing those reports in PDF format via email was neither a taxable service nor the transfer of tangible personal property.

Represented tax-exempt and charitable organizations in state and local tax exemption applications, administrative hearings, and appeals.

Prevailed at audit level when state conceded that the taxpayer was entitled to claim a dividends received deduction in computing taxable income, even though the payor corporation dissolved shortly after making the dividend.

Prevailed at audit level regarding taxpayer's eligibility to claim a dividend received deduction under state law where transferring entity dissolved shortly after making the dividend.

Negotiated multimillion-dollar sales tax settlement for roadside service provider.

Successfully defended taxpayer in franchise/income tax audit involving the conditions under which states are allowed to throwback sales to the taxing state.

Received favorable appellate court ruling that market sales for property tax assessment purposes do not include sales involving sale-leaseback or other similar financing arrangements.

Received favorable administrative ruling that taxpayer's food-processing equipment qualified for exemption from property and sales and use taxation as machinery and equipment used in manufacturing.

Received favorable appellate court ruling that an assessor improperly assessed the taxpayer's commercial property in violation of the state's constitution. Collaborated with Public Policy, Regulatory Government Affairs team to enact legislation that applied retroactively to client's pending litigation, which resulted in client's property being exempt from taxation.

Collaborated with Public Policy, Regulatory Government Affairs team to guide two legislative efforts to create and define a personal property tax exemption on heavy equipment rentals.

Advocated on behalf of satellite TV providers and national association in opposition to franchise fees.

Negotiated multimillion-dollar excise tax settlement on behalf of a tribal government.

Represented stakeholders in state budget negotiations on real and personal property tax issues.