



David M. Kall

Managing Member of the Cleveland Office; Board of Directors

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Cleveland

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Practice Focus

- Business counseling
- Energy restructuring
- Multistate tax
- REITs
- Tax and benefits
- Capital markets
- Real Estate Recovery Team
- Social corporate governance and impact investing

Dave is managing member of the Cleveland office, chair of the Tax and Benefits Practice Group, chair of the Multistate Tax Practice Group, chair of the Capital Markets Practice Group within the firm's Business Department, and serves of the firm's Board of Directors. As chair of the Capital Markets Practice Group, Dave spends a considerable amount of time counseling early and growth-stage companies, capital providers and entrepreneurs in a vast array of legal areas.

Prior to joining the firm in 1996, Dave was a senior tax manager at Coopers & Lybrand LLP. While at Coopers & Lybrand LLP, Dave was responsible for providing advice to publicly traded and large privately held companies on a wide range of technical issues, including corporate, partnership, and REIT taxation.

Since joining the firm, Dave has developed extensive experience in working with our clients on all matters and challenges facing them as it relates to the Capital Markets Practice Group including fund formation and structuring, securities and regulatory compliance, fund administration and transfers of fund interests, investments in portfolio companies and related issues, sophisticated financing transactions involving commercial secured and unsecured loans and loan syndications, public and private issuances of debt and equity securities, and corporate governance matters.

Because of Dave's breadth of knowledge, he routinely represents our clients in connection with their general business needs. In particular, Dave has extensive experience structuring business transactions, negotiating and drafting corporate governance and transaction agreements, counseling directors and officers regarding the fiduciary duties owed to creditors and owners of the business, and structuring business succession plans.

Dave's approach to managing the Capital Markets Practice Group as an integrated, multidisciplinary practice is supplemented by Dave's broad-based federal and state tax practice involving corporate, partnership and venture capital transactions, tax controversy, and domestic tax planning. Dave's transactional tax practice

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includes assisting clients with structuring, negotiating, and documenting corporate, partnership, and limited liability company formation, merger, acquisition, disposition (including spin-off transactions, asset sales, stock sales, and Section 338(h)(10) transactions), joint venture, and financing transactions.

Dave also provides independent advice to tax directors with respect to tax minimization strategies proposed by others or developed in-house. He has advised two publicly traded real estate investment trusts (“REITs”) on an ongoing basis with respect to various issues, including going public, secondary offerings of debt and equity, tax compliance and private letter ruling requests, UPREIT structures, DownREIT transactions, and structuring and negotiating joint ventures and limited liability company agreements with developers, and other non-REITs.

Dave’s tax practice also has included a significant amount of controversy work at both the federal and state levels involving domestic tax issues. He has represented clients under audit, at IRS Appeals, before the Ohio Department of Taxation and the Ohio Board of Tax Appeals. Because of Dave's extensive tax background, he provides a unique perspective to his clients seeking business counseling and advice.

Dave earned a J.D., with honors, from The Ohio State University Moritz College of Law in 1993. He received a B.A., summa cum laude, with Distinction in Political Science and Honors in the Liberal Arts, from The Ohio State University in 1989.

Admissions - State

- Ohio

Education

- The Ohio State University Moritz College of Law
- The Ohio State University

Honors and Awards

- Selected for inclusion in *Ohio Rising Stars* (2005)
- Named one of the *Best Lawyers in America* (2014-2022)

Professional Membership

- American Bar Association
- Ohio State Bar Association- Member: Taxation Committee and Real Estate, Member: Taxation Subcommittee
- National Association of Real Estate Investment Trusts
- Cleveland Tax Club, President (2006-2007)
- International Council of Shopping Centers

Public Service and Volunteerism

- BVU | The Center for Nonprofit Excellence, Board
- City Club of Cleveland, Board

- Prayers From Maria, Board
- City Year, Cleveland Board
- Cub Scouts, Pack 3265 Aurora, Ohio, Cubmaster (2003-2006)
- Boy Scouts of America, Troop 265, Assistant Scoutmaster (2006-2008)

Alerts

- Small and midsize employers may be entitled to tax credits for providing paid leave related to COVID-19 vaccinations
- American Rescue Plan provides tax relief to families and extends enhanced unemployment benefits
- Making sense of the Consolidated Appropriations Act: How to deal with all of the tax provisions
- The Consolidated Appropriations Act and the impact on the Paycheck Protection Program: Here we go again...
- Payroll tax deferral guidance leaves unanswered questions
- Paycheck Protection Program Flexibility Act passes Senate
- States allowing for deferral of tax payments and tax return filings
- IRS allowing more time to file federal tax returns and to pay federal taxes
- Ohio eliminates "20-day rule" under municipal income tax for employees working from home during the health emergency
- CARES Act: An early analysis of the historic Coronavirus Aid, Relief and Economic Security Act
- What the biggest sales tax case in 25 years means for your business
- Deadline for contesting tax value in Ohio is March 31
- Congress unveils final tax reform bill
- Multistate Tax Update: December 17, 2015
- Multistate Tax Update: December 10, 2015
- Multistate Tax Update: December 3, 2015
- Multistate Tax Update: November 19, 2015
- Top tax issues and planning ideas for 2015
- Multistate Tax Update: November 12, 2015
- Multistate Tax Update: November 5, 2015
- Multistate Tax Update: October 29, 2015
- Multistate Tax Update: October 22, 2015
- Multistate Tax Update: October 15, 2015
- Multistate Tax Update: October 8, 2015
- Multistate Tax Update: October 1, 2015
- Multistate Tax Update: September 24, 2015
- Multistate Tax Update: September 17, 2015
- Multistate Tax Update -- September 10, 2015
- Multistate Tax Update - September 3, 2015
- Multistate Tax Update -- August 27, 2015
- Multistate Tax Update - August 20, 2015
- Multistate Tax Update - August 13, 2015

- Multistate Tax Update - February 17, 2015
- Multistate Tax Update - January 15, 2015
- Multistate Tax Update - January 8, 2015

Blog Posts

- Paycheck Protection Program Flexibility Act makes important changes to PPP
- Ohio Department of Health modifies the Stay Safe Ohio Order: What actually changed?
- IRS clarifies no deduction for PPP loan forgiveness expenses
- Small business loans above \$2M will be audited
- Employers may make tax-free payments to employees for COVID-19 expenses
- CARES Act: A summary of tax issues
- CARES Act: Employee retention credit for employers subject to closure due to the coronavirus pandemic
- Tax credits ease cost of extension of paid sick leave and FMLA
- IRS allowing more time to pay federal income taxes
- Ohio: House of Representatives votes to reinstate business income deduction for lawyers and lobbyists
- California: New law would reclassify gig economy workers
- Ohio: Court of Appeals rules for highway contractor in sales/use tax case
- Ohio: Supreme Court accepts appeal challenging centralized administration of municipal net profits taxes
- Seattle loses appeals court case finding income tax unconstitutional
- Wayfair still unfolding one year later as marketplace facilitator laws take effect
- Ohio: Budget bill enacts major tax law changes
- Massachusetts: Proposal to tax millionaires returns
- Trust prevails in challenge to North Carolina income tax
- Federal law may protect remote sellers from state net income taxes
- Ohio: Business tax deduction is a key issue as state Senate unveils budget proposals
- Uniform taxation of digital goods and services remains elusive
- Illinois: State tax reform passes General Assembly
- Oregon: Governor signs new corporate activity tax into law
- Ohio: Centralized collection tiff heads to state supreme court
- Ohio: State Senate considering tax proposals included in House budget bill
- Ohio: General Assembly mulling tax proposals amid budget season
- Ohio: Appeals court upholds commercial activity tax levied on Georgia wholesaler
- Treasury releases final guidance on new IRS audit regime as states consider model legislation
- Montana Supreme Court strikes down tax credit program
- Treasury issues second set of proposed rules on Opportunity Zone program
- Ohio Senate passes bill to create tax credit for Opportunity Zone investments
- California: U.S. Court of Appeals upholds state's disclosure requirement for donors to tax-exempt nonprofits
- Ohio: Governor signs transportation budget with gas tax hike
- Virginia exempts gain from eminent domain condemnation from its income tax
- Congress considers national framework for state taxation of digital goods and services
- U.S. Court of Appeals rejects California tax employee's qualified immunity defense

- Multistate Tax Commission approves model state legislation for new federal partnership audit rules
- North Carolina “tax cap” held unlawful due to racial gerrymandering
- Ohio: March 31 deadline to file real property complaints
- Amazon abandons HQ2 in New York
- U.S. Supreme Court rules West Virginia retiree tax exemption is discriminatory
- Ohio: Appeals court upholds centralized collection of municipal net profits tax
- U.S. Supreme Court accepts another tax nexus case post-Wayfair
- Ohio: Legislative veto override imposes new agency rule review requirements that affect department of taxation
- Wayfair update: State economic nexus law tracker
- Ohio: Beer-line services are not taxable for sales and use tax purposes
- Ohio Gov-elect DeWine nominates Jeff McClain as Ohio Tax Commissioner
- Ohio: High court rules that “on-site management” model avoids sales tax on employment services
- Illinois: Attorney general moves to dismiss tax case initiated by whistleblower on state’s behalf
- Ohio: Sale for resale exception does not apply to airplane leased to related party
- Louisiana: Court strikes down law limiting tax credits for taxes paid to other states
- Cincinnati Reds score Ohio tax break
- Utah: High court favors taxpayers on transfer pricing
- Ohio taxpayers may now pay with Bitcoin
- Opportunity Zone update: Treasury, IRS issue proposed regulations
- Ohio Supreme Court offers guidance on “agency exclusion” under Ohio commercial activity tax
- North Carolina: State petitions U.S. Supreme Court over power to tax trust income
- Ohio: Judge suspends Cincinnati billboard “tax”
- Several state tax issues to appear on November ballots
- Illinois: High court upholds property tax exemption for nonprofit hospitals
- Ohio: Supreme Court clarifies rule on appraisal evidence as window to contest property tax valuation nears
- Wayfair update: States begin imposing economic nexus rules as Congress mulls federal legislation
- Congress expected to consider online sales tax bill before year end
- Ohio designates 44 “Opportunity Zones” in Columbus to encourage investment in underserved areas
- Department of Justice sticks up for federal retirees against West Virginia tax at US Supreme Court
- State tax incentives update: Toyota, Amazon, Disney
- Tax reform chronicles: The SALT deduction cap saga carries on
- Controversy continues to swirl around blue state workarounds to SALT deduction cap
- More states respond to South Dakota v. Wayfair
- Apple brings the latest challenge to Chicago's "Netflix" tax on streaming services
- Minnesota: High court strikes down tax on trust income from the sale of shares in Minnesota corporation
- Maine: LLC member may not claim state personal income tax credit for state business taxes paid to another state
- Ohio: Supreme Court rules that manufacturer's purchases of natural gas do not qualify for sales and use tax exemption
- South Dakota v. Wayfair Update: Quick congressional action appears unlikely
- Blue states sue federal government over new SALT deduction cap
- North Carolina: General Assembly proposes constitutional amendment to cap the income tax rate at seven

percent

- Pennsylvania Supreme Court upholds Philadelphia soda tax
- Wisconsin Supreme Court upholds cash grants for city development project
- What business owners should expect following South Dakota v. Wayfair
- U.S. Supreme Court to hear challenge to West Virginia exemption of state retirement benefits
- Ohio: Manufacturing exemption update
- U.S. Supreme Court: States may require remote online retailers to collect sales tax
- Washington: Seattle reverses head tax on large employers
- Ohio: Legislation to modify income tax residency test and reinstate tax appeal rights awaits governor's signature
- Illinois: Court Upholds Chicago Tax On Streaming Services
- Tax Reform: IRS takes aim at state efforts to circumvent SALT deduction cap
- New Jersey: United States Supreme Court permits states to legalize sports betting
- Pew reports: State tax collections at a 10-year high but personal income growth lags
- Alaska: Legislation permitting use of Permanent Fund Dividend for state expenses awaits governor's signature
- California: Franchise Tax Board seeks Supreme Court review of state sovereignty in tax cases
- Federal tax reform spurs tax cuts
- Texas: State Supreme Court affirms constitutionality of heavy equipment appraisal statute
- Kentucky: Lawmakers override governor's veto, pass tax overhaul
- Florida: 2018 session ends with several new tax cuts
- US Supreme Court hears oral arguments in the online sales tax case, South Dakota v. Wayfair
- Puerto Rico: New paradise for cryptocurrency entrepreneurs
- Pennsylvania: New withholding requirements for payments of non-employee compensation to non-residents
- New York: Lawmakers use new budget to restructure tax code
- New Hampshire: Senate passes bill to eliminate taxes on dividend and interest income
- California: 2017 decision triggers legislative proposals to clarify threshold for tax measures
- States continue to address federal tax reform
- States revive previous attempts to tax carried interest
- Amazon closes in on its final selections for HQ2
- Indiana: Legislation exempting software as a service from sales tax awaits governor's signature
- Ohio: Court upholds centralized collection of municipal net profit tax
- Date set for oral argument in South Dakota v. Wayfair
- States contend with increasingly common data breaches
- Michigan: Court of Appeals addresses situsing of revenue from the sale of legal services
- Illinois: Prolific tax whistleblower creates controversy by filing hundreds of cases
- Ohio: Proposed legislative bill would close "LLC loophole" on real estate transfer taxes
- New York: Cuomo's budget speech reflects difficulties and hope
- California: Governor speaks of persistence against storms
- New federal tax law spurring state action in the form of legislative mitigation, plaintiff coalitions
- Vermont: First-of-its kind legislation would regulate and tax blockchain, cryptocurrency, and financial technology

- Texas: Governor remains committed to pursuing property tax reform
- South Carolina: Governor presents new budget, emphasizes income tax cut plan
- Illinois: Population continues to decline, eroding the tax base
- Tax revenues from marijuana legalization in jeopardy, but states continue to legalize
- United States Supreme Court will hear South Dakota's case addressing tax obligations of out-of-state retailers
- New York: State of the state speech rails against federal tax bill
- Ohio: Lawsuit asserts that in-state software nexus standard is unconstitutional
- South Carolina: Residents advised to start saving gas and vehicle maintenance receipts
- Texas: Supreme Court affirms single-factor apportionment formula for franchise tax purposes
- Washington: Seattle seeks review of the court decision striking down its wealth tax
- South Carolina: State Supreme Court denies review in apportionment case
- SALT deduction cap will harm legacy cities encourage tax games
- Ohio: Tax amnesty starts January 1
- California: Legalization of recreational marijuana could encourage black market
- New Jersey: Supreme Court hears oral arguments concerning legalization of sports wagering
- Ohio: Municipalities claim that budget bill harms local control over taxation
- Could a meat tax cure all?
- Missouri: Unusual attempt to legalize marijuana cultivation fails at state Supreme Court
- New York: Legislation would create a state income tax credit to offset loss of state and local tax deduction
- Ohio: Lawmakers pass legislation regulating daily fantasy sports contests
- Illinois: Another win for online travel companies
- Texas: \$84M judgment against online travel companies reversed
- South Carolina: Amazon responds to lawsuit seeking injunctive relief
- Michigan: Coalition proceeds with its marijuana legalization initiative
- Washington: Court strikes down Seattle's new tax on the wealthy
- Connecticut: Plans for regulation establishing nexus for out-of-state internet sellers
- New Jersey: Poll reveals strong support for more taxation
- South Carolina: Department of Revenue's injunction asks the court to require Amazon to pay up
- Michigan: New proposal would impose excise tax on bottled water production
- South Dakota: Amicus briefs accumulate in the "Kill Quill" effort
- Experts continue to ponder the value of corporate subsidies
- Ohio: House passes legislation modifying the residency test
- Pennsylvania: Nation's second largest commercial casino jurisdiction expands legalized gambling
- Texas: Ohio corporation had nexus with the Lone Star State
- North Carolina: Policy groups disagree over the effects of tax reform
- Massachusetts: Litigation begins over new nexus regulation
- Michigan: Lawmakers working to stamp out taxes where they can
- Alaska: Governor proposes an unusual payroll tax to address oil revenue shortfall
- Kansas: Supreme Court decision holds once again that education funding formula is unconstitutional
- Deadline for online tax amnesty initiative extended due to high demand
- Ohio: Department of Taxation updates its nexus standards
- Oregon: Newest frontier for soda tax?

- Report: Caution warranted despite robust income tax growth in the first quarter of 2017
- Ohio: Cuyahoga County considers a plastic bag tax
- Ohio: House passes measure to exempt optical aids from sales tax, saving consumers \$29M
- South Dakota: Online sales tax case now in US Supreme Court's hands
- Massachusetts: Coalition sues to stop the millionaire's tax ballot initiative
- Michigan: US Supreme Court denies review in retired teachers' retroactive exemption elimination case
- California: Efforts to repeal new gas taxes overlap
- States continue to throw tax breaks to Amazon
- New York: New legislation shines a light on \$1.5B tax subsidies on fossil fuel industry
- Washington: Attorney General wins first-of-its-kind tax-zapping case
- Illinois: Governor approves bond issue, objects to a gas tax increase, restores EDGE tax credit
- Empirical research does not support optimism of tax incentive packages
- Oregon: First state-wide bike tax generates controversy and revenue
- California: Citizen initiatives are for special elections, two-thirds approval does not apply
- South Dakota: State Supreme Court sides with sellers in the battle for online tax revenue
- Illinois: Efforts to repeal soda tax continue
- Ohio: Plan to replace lost revenue chugs along
- California: San Francisco explores the need for a robot tax
- South Carolina: DIRECTV denied request for \$8.5M refund
- Illinois: Gov. Rauner signs new school funding formula into law
- South Dakota: State Supreme Court hears oral arguments in nexus lawsuit
- Illinois: Department of Revenue proposes rules for taxing out-of-state firms' trade show activities
- Texas: Tax relief in wake of Hurricane Harvey
- Massachusetts: Department of Revenue proceeds with proposed nexus regulation
- Texas: Many unhappy with school finance reform legislation
- New York: NYC the latest to pursue a tax on the wealthiest
- Ohio: Tax credit for Facebook facility creates controversy
- South Carolina: Amazon owes \$12.5 million for third party sales
- Oklahoma: Supreme Court rules cigarette fee unconstitutional
- 10 states that are leaders in tax incentive evaluation
- Washington: State Supreme Court upholds Seattle's gun tax
- Soda taxes create controversy and tie up the courts
- Massachusetts: Recreational marijuana taxes increase before it is available for sale
- Tax amnesty program allows Amazon sellers to avoid penalties for unpaid liabilities
- California: Film Commission lures Captain Marvel back to the state with \$20 million
- Ohio: New budget adjusts Current Agricultural Use Value calculation
- Infrastructure spending among recent shifts in state tax and fiscal policy
- Texas: Lawmakers introduce new attempt to manage property taxes
- Sales tax holidays coming up in several states
- Pennsylvania: Fight to block soda tax goes to the state Supreme Court
- Ohio: New budget permits taxing remote sellers that put digital cookies on customers' computers
- Washington: Seattle passes new tax on high-income earners
- Michigan: Public school employees seek U.S. Supreme Court review on taxability of retirement benefits

- Illinois: Finally, a new budget
- North Carolina: Remote sales tax bill stalls
- Michigan: State Supreme Court clarifies test for charitable institution tax exemptions
- Ohio: Governor signs budget bill but vetoes a number of provisions
- Massachusetts: Department of Revenue revokes out-of-state sales tax directive
- California: Massive shakeup of Board of Equalization under way
- North Carolina: Lawmakers override Gov. Cooper's budget veto
- South Carolina: South Carolina Policy Council assesses new 2017-18 budget
- California: New budget creates seismic shift in the Board of Equalization, expands the EITC
- Ohio: U.S. Supreme Court denies review of Tax Department's assessment against a Missouri company
- Washington: Seattle joins the sugar tax club
- Massachusetts: Fair Share Amendment to hit the ballot in 2018
- Michigan: Explanation of reciprocal tax agreement requirements
- Illinois: Entertainment Software Association challenges amusement tax
- Ohio: Tax Foundation says tax structure is problematic
- Illinois: Think tank proposes alternative to Senate's tax-increasing budget
- Kansas: Lawmakers pass a bill to stop the bleeding
- Texas: Lawmakers pass \$217B budget for the 2018-19 biennium
- Michigan: Retroactive repeal of tax compacts stands
- Texas: A different approach to collecting taxes from online purchases
- Debunked: Myths related to tax increases to fund infrastructure
- California: Infrastructure bill part of state budget revision
- Michigan: Marijuana legalization may make it on the 2018 ballot
- South Carolina: Lawmakers override veto and pass a gas tax increase
- Michigan: \$1B brownfield development incentive package passed
- Illinois: Online travel companies not liable for \$29M hotel tax bill
- Florida: Lawmakers moving to keep the 10 percent assessment limit in place on non-homestead property
- Colorado: Proposal to repeal notice and reporting obligations dead in the House
- California: Lawmakers may finally be motivated to re-vamp the Board of Equalization
- Illinois: Legislation seeks to close the carried interest loophole
- Texas: Lawmakers advancing legislation to phase out the franchise tax
- North Carolina: Tax Foundation characterizes the state as a model for tax reform
- California: San Francisco seeks local income tax increase
- Ohio: Challenge to imposition of the CAT on out-of-state retailers settles
- Illinois: Chicago's checkout bag tax explained
- New York: Budget approved with new millionaire's tax, but without new online sales tax
- South Carolina: Gas tax increase measure still in play despite disagreements
- States' online tax laws continue to prompt lawsuits
- Texas: Comptroller reminds shoppers of upcoming sales tax holidays
- California: Department of Finance takes Board of Equalization to task
- Texas: Proposal to cap property tax increases proceeds out of the Senate
- North Carolina: Lawmakers begin budget negotiations with a \$552 million surplus
- Ohio: Transportation bill moves from legislature to Gov. Kasich

- Florida: Electronic provision of information not subject to sales or use tax
- States institute tax amnesty programs for 2017
- Connecticut: Carbon tax proposal conditioned upon Massachusetts and Rhode Island following suit
- Washington: Lawmakers consider first-ever tax on the sale of personal info
- Ohio: Think tank supports proposal to streamline municipal tax system
- Kansas: State Supreme Court still not satisfied with the school funding formula
- Florida: Governor vows to never stop fighting for Florida's families
- Pennsylvania: Department of Revenue retracts controversial letter ruling
- Michigan: Detroit codifies jock tax that includes travel and practice time
- States and online retailers continue to battle over sales tax laws
- North Carolina: Governor presents his budget proposal for the 2017-19 biennium
- South Carolina: Support for a gas tax increase on the rise
- Jury still out on whether sin taxes change behavior
- Pennsylvania: Department of Revenue addresses sales and use tax issues
- New York: Controversies over the governor's tax plans take shape
- Oregon: Ideas for two new taxes on the table to close \$1.8 billion deficit
- Colorado: Lawsuit over sales tax notification and reporting requirements settles
- Florida: Officials grapple with application of nexus laws in various contexts
- Michigan: Income tax cut proposal triggers fears of Kansas-like problems
- Amazon.com's sales tax collections will increase significantly this quarter
- Alabama: Expired Historic Rehabilitation Tax Credit Program could be renewed
- Ohio: State Supreme Court allows non-resident's tax credit of nearly \$200,000
- New York: Tax Court clarifies test of intent for purposes of establishing domicile
- Pennsylvania: State Supreme Court upholds made-up tax assessment
- Texas: New challenges to solve and old challenges that need new solutions
- More jurisdictions considering taxing high CEO compensation
- Illinois: State Supreme Court determines that Chicago's tax on suburban car rentals is unconstitutional
- Michigan: State-of-the-state speech touts a transformed state
- South Dakota: Federal court sends remote sales tax case back to state court
- Illinois: With no budget in place, lawmakers return to the drawing board
- South Carolina: Lawmakers introduce medical marijuana legislation
- Kansas: Group intends to pursue comprehensive tax reform in 2017
- Budget negotiations and state-of-the-state speeches are under way
- Washington: Plans for new revenues could generate \$4.4 billion in the next biennium
- Think tanks take opposing positions on the estate tax
- North Carolina: Groups express concern about proposed market-based sourcing rules
- Think Tank: 2017 is shaping up to be a major year for state gas tax reform
- Ohio: Gov. Kasich signs law requiring periodic review of tax loopholes
- Illinois: Amazon.com tax incentive may be the last deal for some time
- Pennsylvania: Court dismisses lawsuit seeking to invalidate Philadelphia's new soda tax
- Report: Slowdowns in state spending lead to difficult choices
- US Supreme Court lets Minnesota's repeal of portions of the Multistate Tax Compact stand
- Oregon: Portland adapts first-in-the-nation surtax on CEO compensation

- California: Online travel companies not liable for unpaid transient occupancy taxes
- Colorado: US Supreme Court leaves notice and reporting requirement intact
- Several states predict deficits for next fiscal year
- Washington: Department of Revenue affirms denial of sales tax deferral
- Maine: Governor hopes to mitigate impact of income tax increase
- Ohio: Legislation requiring review of tax expenditures hits hiccup
- Washington: Carbon tax push persists despite election results
- New York: Mid-year update states potential budget gap of \$689 million next fiscal year
- California: Voters' approval of recreational marijuana creates millions in revenue
- New Jersey: Gov. Christie keeps reciprocity agreement with Pennsylvania in-tact
- Illinois: Second lawsuit filed challenging Chicago's anti-home sharing ordinance
- Ohio Supreme Court: No physical presence required to impose tax on internet retailers
- Washington: Supreme Court considers whether to hear retroactive application of tax exemption repeal
- Report: New disclosure rule creates a "seismic shift in corporate tax breaks"
- Kansas: Budget problems worsen as tax collections continue to fall short of expectations
- Ohio: Court rejects amended return on a consolidated basis
- Florida: Florist seeks US Supreme Court review on taxation of out-of-state sales
- Voters resolve numerous tax-related ballot initiatives
- North Carolina: Advocacy group promotes return of the Earned Income Tax Credit
- South Carolina: Court approves of taxpayer's use of the standard statutory apportionment formula
- Ballot initiatives up for vote in 35 states
- New Jersey: Transportation infrastructure deal creates more problems than it solves
- Georgia and Louisiana: Next behind California in film production
- States offer tax relief for Hurricane Matthew victims
- Massachusetts: Appellate Tax Board determines that company misclassified its workers
- Ohio: Department of Taxation issues guidance after case resolution and legislation changes
- Nevada: Nearly \$1 billion needed for infrastructure improvements cannot foil stadium plans
- California: US Supreme Court refuses to hear multistate tax compact appeal
- Alaska: Governor takes controversial steps to resolve \$4 billion deficit
- Think tanks rate states' tax and spend records
- Oregon: Largest corporate tax increase in this millennium up for vote in November
- New Jersey: Transportation funding impasse resolved
- Florida: Gov. Scott will keep fighting for jobs until his very last day
- Report: Most states' tax revenues declined in the first quarter of 2016
- Ohio: Senator introduces daily fantasy sports legislation
- Pennsylvania: Philadelphia's sugar sweetened beverage tax comes under attack
- Motion Picture Association accuses author of film subsidy studies of academic malpractice
- House passes legislation protecting workers traveling to other states
- Using tax money to finance stadiums and corporate development is trendy, but of questionable value
- California: Board of Equalization issues new sales tax guidance for winemakers
- Ohio: Home rule authority can't save Avon's new lodging tax
- 8 states receive federal grants to test new ways of funding transportation infrastructure
- New Jersey: Gov. Christie terminates reciprocal agreement with Pennsylvania

- South Carolina: Tax reform is back on the table
- Massachusetts: Legislation regulating transportation network companies becomes law
- New Jersey: Senator proposes tax credit for EpiPen retailers
- New York: Hard-won MMA legislation expected to produce over \$137M in economic activity
- Louisiana: Bulletins address tax questions about recent flood disaster
- California: Taxpayer fails to get name off tax delinquency list
- San Francisco: Board of Supervisors votes against proposed tech tax, but the fight continues
- Ohio and Michigan: Updated information releases explain nexus standards
- California: Proposal to end the victory tax on Olympic earnings stalls in committee
- Massachusetts: Governor signs workforce development and infrastructure legislation into law
- North Carolina: Corporate income tax rate set to drop to 3 percent next year
- Illinois: Municipal Employees' pension fund solution in sight for Chicago
- More states consider imposing a sales tax on ride-sharing services
- Pennsylvania: New budget contains a "Netflix tax," among other things
- New York: Fantasy sports legislation expected to raise \$4 million for education aid
- New Jersey: Governor considers terminating reciprocal income tax agreement with Pennsylvania
- Pennsylvania: Amazon.com to receive \$22.5 million in state funding
- Economist proposes ideas for state tax systems as governors grapple with new taxes
- Several states offer sales tax holidays during the next two weekends
- North Carolina: "Monumental" investment in teachers and middle class tax relief highlight budget
- Michigan: Court of Appeals' orders Court of Claims to enter judgment in IBM's favor
- Numerous ballot issues in the works for the November election
- Pennsylvania: Governor announces completion of the 2016-17 budget
- South Carolina: Department of Revenue issues guidance on the application of sales and use tax
- More states considering pay-per-mile charges instead of a gas tax
- New Jersey: State of emergency shuts down work on transportation infrastructure
- Illinois: Partial spending plan will keep the lights on
- Georgia: Lawmakers update the Angel Investor Tax Credit program
- Michigan: Supreme Court refuses to hear appeals challenging the repeal of the Multistate Compact
- Ohio: Legislation provides for several tax credit, exemption, and abatement programs
- New Jersey: Domestic partner to appeal tax court's denial of estate tax exemption
- California: Voters to decide on cigarette tax increase
- Texas: Supreme Court precludes refund of sales taxes paid by oil and gas companies
- Pennsylvania: Philadelphia becomes second city in the US to tax sugary drinks
- Michigan: Repeal of accidental tax credit for insurers could increase premiums
- Ohio and Florida among states favoring the legalization of medical marijuana
- List of states with no income tax will grow by one
- Colorado: United States Supreme Court decision precludes progression of legislator-plaintiffs' lawsuit after all
- Washington: Supreme Court strikes down the "supermajority initiative" as violation of the state constitution
- Report: Data shows that taxes have minimal significance on high earners' intra-state migration
- Florida: Supreme Court holds retroactive application of tax exemption repeal was constitutional

- Texas: Supreme Court to decide if businesses can choose income apportionment formula
- Michigan: Department of Treasury issues guidance for unitary business groups
- Kansas: Lawmakers refuse to repeal the exemption on pass-through business income
- Ohio: Lawmakers pass agritourism bill
- New York: Appellate court determines 2 percent property tax cap constitutional
- Massachusetts: Proposal for a millionaire's tax passes its first legislative hurdle
- New Jersey: Lawmakers considering tax breaks in exchange for a gas tax hike
- Texas: Supreme Court concludes that the school finance system is constitutional
- Maryland: Governor signs bill granting a potential \$37.5 million tax credit
- New York: Attorney General cracks down on tax fraud by art dealers
- North Carolina: Governor's mid-biennium budget adjustment contains no new taxes or fees
- States working to adapt to IRS partnership audit rules changes
- Illinois: Proposal to swap flat income tax rate with a graduated structure dead for now
- South Carolina: Department of Revenue seeks public opinion to define nexus-creating activities
- Ohio: Supreme Court holds state may not tax a nonresident on sale of an in-state business
- South Dakota: Unique nexus provision triggers immediate lawsuits
- New York: Governor signs 2016-2017 budget bill
- Illinois: Graduated tax structure proposed to replace flat income tax rate
- California: State Auditor studies how to get the most out of corporate tax breaks
- Kentucky: Stakeholders disappointed that improvements to rehabilitation tax credit did not get a vote
- Attorneys General issue negative opinions on daily fantasy sports
- Florida: Gov. Scott signs tax cut package into law
- Tax haven legislation is growing in popularity
- Texas: Two sales tax holidays coming up
- Pennsylvania: Philadelphia attempts to exclude tax inversion companies from city contracts
- Ohio: Gov. Kasich "always looking to cut taxes"
- Connecticut: Lawmakers drop plan to tax Yale's endowment
- Michigan: Treasury Department used wrong definition in determining whether a unified business group existed
- Ohio: New job tax credits approved for 23 projects in first quarter
- Virginia and Indiana: Governors sign laws regulating daily fantasy sports
- Growth in internet commerce causing states to work around the Supreme Court
- Delaware: Commitment to Innovation Act signed into law
- California: Regulators seek feedback for possible taxation of space transportation activities
- Connecticut: Lawmakers are considering taxing Yale's large endowment fund
- Pennsylvania: Court allows untimely tax appeal
- Florida: Lawmakers seek voter approval for several constitutional amendments
- Colorado: Law requiring \$5,000 surety bond for marijuana sellers repealed
- Michigan: Federal law may pre-empt Health Insurance Claims Assessment Act after all
- New York: Patriotic Millionaires group wants to close the carried interest loophole
- Taxing medical marijuana sales is a growing trend
- California: Tax Board issues guidance after court ruling on election provision
- Pennsylvania: Philadelphia Mayor may be "completely off his rocker" with soda tax proposal

- Report: Some dispute the benefits of tax haven legislation
- Delaware: Dow Chemical and DuPont merge causing Delaware to change its tax code
- Colorado: 10th Circuit upholds out-of-state retailers' notice and reporting obligations
- Arizona: Lawmakers consider first-in-the-nation tax credit for gun training
- At least nine states to debate gas tax increases in 2016
- California: Proposal aims to eliminate direct contributions to tax commissioners
- Kansas: State Supreme Court affirms unconstitutionality of public school funding
- Pennsylvania: Gov. Wolf delivers bitter and confrontational budget address
- Ohio: Two new tax measures under consideration
- Michigan: Governor to address the water crisis in budget proposal
- Massachusetts: Proposal to increase income tax for millionaires takes a step forward
- Florida: Budget negotiations for fiscal year 2016-17 begin
- Connecticut: State of the State speech acknowledges a new economic reality
- Some oil-producing states hit hard by the collapse of oil prices
- Illinois: State of the state speech contains many proposals, none for tax changes
- New York: Tax Department posts combined reporting draft regulations
- New Jersey: Governor takes action on several pieces of legislation
- State of the State speeches continue
- Alaska: Gov Walker Calls for First Income Tax In 35 years
- State of the state speeches reveal accomplishments and priorities
- Michigan: Decision regarding pre-written computer software applied to all open tax years
- Connecticut: General Electric reveals its plan to move its headquarters
- Michigan: Year-end legislation modernizes tax code
- Massachusetts: Transparency Report reveals details of \$136 million in tax credit programs
- North Carolina: Multi-tenant data center facility qualifies for sales tax exemption law
- Washington: Tying aerospace tax incentives to jobs is easier said than done
- Pennsylvania: Governor signs a temporary solution to the long-standing budget feud
- Nevada: Lawmakers lure Faraday Future to Las Vegas with tax incentive
- Catch-22: Net Investment Income Tax planning
- Texas: Governor signs more than \$4 billion of tax cuts into law
- Ohio: Supreme Court allows tax exemption for Ernest Angley's Grace Cathedral dormitory
- Repercussions of the US Supreme Court's recent decision in *Comptroller v Wynne*
- Amazon's Expansion Into Ohio Triggers Tax on Online Purchases
- States Take Different Approaches to Taxing Alternative Alcoholic Beverages
- Survey Reveals That States' Tax Policies on Certain Technologies are Inconsistent
- States and Cities Use Tax Incentives to Drive Green Economy
- New York: Tax Division Upholds Suspension of a Driver's License for Failure to Pay Taxes
- Some States Continue to Offer Film Production Tax Incentives, Others Seek to End Them
- Virginia Extends Sunset Date for Gas Severance Tax
- States continue to offer amnesty programs, but do they work?
- US Supreme Court hears oral arguments on the Affordable Care Act's tax credit provision
- Indiana: Commissioner's Directive construes tax exemptions related to the Final Four
- Hybrid-origin sourcing: Is a change in the method of collecting sales tax on the horizon?

- Oregon: Tangled thicket of tax rules could hinder ultra high-speed Internet development
- States award tax credits for business expansion
- States pursue legislation requiring online retailers to collect taxes
- Court rulings prevent tax returns from being used against a taxpayer
- Federal and state governments alert taxpayers of scams and their efforts to combat fraud
- States offer tax breaks for hydroponic (soilless) farming
- Illinois: Secure Choice IRA savings program needs federal approval before taking effect
- California: New senator proposes a sweeping overhaul above and beyond Governor Brown's budget
- New York: Governor Cuomo's Start-Up NY generates high quality jobs
- The estimated state tax impact of the Keystone XL Pipeline
- Ohio: Supreme Court hears oral arguments in the first of two jock tax challenges
- Washington, D.C. passes the Promoting Economic Growth and Job Creation Through Technology Act of 2014
- Michigan now paying bonus interest on certain Michigan Business Tax Act refunds
- Ohio: Legislature votes to amend residency requirement
- States consider higher gas taxes as infrastructure crumbles
- Ohio: Gov. Kasich signs municipal tax reform bill
- States require electronic filing for certain types of returns

News

- 50 McDonald Hopkins attorneys recognized in The Best Lawyers
- Four McDonald Hopkins attorneys among speakers to be featured at 30th annual Ohio Business Tax Conference
- Lawyer of the Year honorees Riley and Welin among 42 McDonald Hopkins attorneys recognized as 2021 Best Lawyers
- 41 attorneys from McDonald Hopkins recognized as 2020 Best Lawyers®
- McDonald Hopkins Day at Progressive Field 2019
- Cleveland Metropolitan School District CEO Eric Gordon's candid discussion opens Leaders in Education Lunch Series
- SALT Cap Enforcement May Mean Years Of Tax Limbo
- McDonald Hopkins holds discussion on new IRS partnership audit regulations
- Death of the Tax Matters Partner: McDonald Hopkins to host discussion on new IRS partnership audit regulations
- McDonald Hopkins announces partnership audit services
- 35 attorneys at McDonald Hopkins selected for inclusion in Best Lawyers® 2018
- Shawn M. Riley becomes president of McDonald Hopkins
- 39 attorneys at McDonald Hopkins selected for inclusion in Best Lawyers 2017
- 41 attorneys at McDonald Hopkins selected for inclusion in Best Lawyers® 2016
- McDonald Hopkins attorneys to speak at the 24th Annual Ohio Tax Conference

External Publications

- "IRS Rolls Out Worker Classification Program" RBMA Monthly Legal Update Digest October 2011

Events

- Real Property Taxation, 2021 Ohio Business Tax Conference | Tuesday, January 19, 2021
- PPP Loan Forgiveness & Going from Brick and Mortar to Virtual | Wednesday, September 16, 2020
- Lunch with Margaret Mitchell - Leaders in Education | Monday, March 2, 2020
- Lunch with Alan Rosskamm | Wednesday, December 4, 2019
- Lunch with Alex Johnson- Leaders in Education Series | Thursday, September 19, 2019
- Lunch with Brian Barren - Leaders in Education Series | Tuesday, June 25, 2019
- Lunch with Eric Gordon - Leaders in Education Series | Tuesday, April 2, 2019
- Tax Reform Analysis for Nonprofits | Thursday, January 11, 2018
- Tax Reform Analysis: The impact on you and your business | Wednesday, January 10, 2018
- Death of the Tax Matters Partner: What Owners of Partnerships and LLCs Need to Know About New Rules | Tuesday, October 17, 2017
- Traps for the Unwary: IRS Audits and Investigations | Tuesday, May 24, 2016
- Smart Business ASPIRE 2016 | Wednesday, May 18, 2016
- Top tax issues and planning ideas for 2015 | Wednesday, November 18, 2015
- Equity Compensation at Privately-Owned Companies in 2015 and Beyond | Thursday, May 7, 2015
- Family Transfers and Recapitalization | Wednesday, March 11, 2015
- Unlocking the value of your commercial real estate | Tuesday, February 17, 2015
- Ohio Tax Conference | Tuesday, January 27, 2015

Speaking Engagements

- "Explosion of Shale Gas Drilling in Ohio...Mineral Rights: Sell or Lease?," 2015 Ohio Tax Conference, January 27, 2015
- "Advanced: Nexus...Are Bellas Hess and Quill Still the Law? Is Amazon the New Test?," 2014 Ohio Tax Conference, January 29, 2014
- "Sellers Beware: Tough Times Require Tough Measures," presented to Palm Beach County, Florida Small Business Division, August 13th, 2008
- "The Third Frontier: What Ohio Businesses Need to Know," May 5, 2006
- Technical Tax Update: Cohen & Company, October 26, 2005
- "Like-Kind Exchanges – Uses and Benefits Associated with Wealth Creation," West Palm Beach, Florida, October 18, 2005
- "Protecting Your Assets. Choice of Entity and Structuring Alternatives," The Rotary Club of Hudson, December 29, 2004
- "New Opportunities in Tax Deferred Exchanges," presented as part of the Real Estate Executives Forum, January 25, 2001
- "Like-Kind Exchanges: An Old Idea Ready for New Exploration," presented by the Ohio State Bar Association – Federal Tax Committee, May 11, 2001
- "Family Limited Partnerships and Family Limited Liability Companies: Tax and Legal Issues From Birth to Death," presented by the Ohio State Bar Association – Federal Tax Committee, May 16, 2002

- "Protecting the Builder's 'Assets: Choice of Entity and Structuring Considerations," presented to the Home Builders Association as part of the Mold Seminar, July 19, 2002
- Global Healthcare Inventory Conference Cleveland, Ohio- Panel Moderator, June 20th, 2007
- "The Third Frontier: What Ohio Businesses Need to Know," Presentation with the Ohio Department of Development and Baldwin Wallace College, May 5th, 2006
- "Protecting Your 'Ass'-ets: Choice of Entity and Structuring Considerations," presented to the Rotary Club of Hudson, Ohio, December 29th, 2004
- "Sellers Beware: Tough Times Require Tough Measures," presented to Palm Beach County, Florida Small Business Division, August 13th, 2008
- "Like-Kind Exchanges: Uses and Benefits Associated with Wealth Creation," October 18th, 2005