



State & Local Tax

Williams Mullen's State and Local Tax Practice Group is staffed by experienced attorneys who have practiced extensively in the state and local tax area for many years. We have handled matters involving all types of state and local taxes, including corporate income and franchise tax; sales and use tax; property tax litigation involving real and personal property and the tax exempt status of real and personal property; intangibles tax; excise and license taxes; and personal income tax. We have counseled clients on county and state tax incentives, assisted them in negotiations to obtain tax incentives and defended them against efforts by the Department of Revenue to attack tax credits. Our state and local tax attorneys also collaborate regularly with our corporate attorneys on behalf of clients on multi-state tax consequences of corporate structures and transactions. While we have represented businesses that are wholly based in North Carolina and Virginia in various tax matters, most of our clients have been large multi-state and international clients with significant North Carolina and Virginia operations.

Williams Mullen is the North Carolina contributor to the semiannual audit sessions of the Council on State Taxation (COST). The firm is also a member of the American Property Tax Counsel, the leading affiliation of independent law firms practicing property tax law. Its membership is comprised of preeminent property tax law firms in each state and Canada.

Sample Representations

- Litigation and negotiation of contested matters, corporate tax planning, transactional matters, lobbying and negotiation of tax incentive packages
- Challenges to a discriminatory state franchise tax, to discriminatory property taxes and to numerous other tax assessments
- Successfully trying the largest personal property tax appeal in North Carolina resulting in new valuation tables for computer and high tech manufacturing equipment
- Reducing the real property assessment of numerous manufacturing, commercial and office properties
- Advocating changes to tax statutes in the North Carolina General Assembly
- Defending class action lawsuits involving state tax issues in both federal and state courts
- Extensive experience contesting state corporate income tax assessments involving holding companies, disputes over apportionment methodologies and defenses to combination of state corporate tax returns

Related News

- North Carolina Reforms Law on Forced Combination; Department of Revenue Responds With Its Interpretation
- North Carolina Tax Update
- Taxpayers Beware: Appraisal and Court Education Errors Can Doom Your Real Estate Tax Appeal
- White House Proposal for Business Tax Reform
- The Developers? Perspective: Disguised Sales of State Historic Tax Credits
- Revenue Laws Study Committee Considers Changes to Forced Combination Legislation
- Recent Developments in North Carolina Property Tax
- Recent Developments in North Carolina Corporate Income and Franchise Tax
- What the Courts Think of North Carolina's Forced Combination Rules and Related Penalties
- Disguised Sales of State Historic Tax Credits
- New Virginia Aircraft Sales and Use Tax Exemptions
- New VA Law May Help Level the Field on Real Property Tax Appeals
- North Carolina Update - Property Tax Developments
- Virginia Adopts Accelerated Sales and Use Tax Program
- North Carolina's Tax Assessment, Refund Review and Appeal Procedures
- Wal-Mart Stores East, Inc. v. Hinton
- North Carolina Property Tax Exemptions and Exclusions
- Property Tax in North Carolina: Property Tax Assessment of Business Personal Property
- Property Tax in North Carolina: The Concept of Business Value in the Income Approach to Value
- Property Tax in North Carolina: The Discovery of Unlisted and Underlisted Property
- North Carolina Update: Sweeping Changes Made to Tax Appeal System
- North Carolina's New Tax Assessment, Refund and Appeal Procedures
- Corporate Income Tax Combined/Consolidated Returns
- Toward a Better Understanding of Value-In-Use in Property Tax Appraisals
- SALT Alert: North Carolina Corporate Income and Franchise Tax Developments
- Williams Mullen Adds to State and Local Tax Law Team in Washington, D.C. - Attorney Stephanie Lipinski Galland Joins as Partner
- Williams Mullen Launches Economic Development Team
- Williams Mullen Assists with Significant Appellate Court Victory
- Opportunity to Reduce Delaware Unclaimed Property Liability through Voluntary Disclosure
- Bill Filed To Replace Franchise Tax with Business Privilege Tax
- SESALT Newsletter - April 2013
- SESALT Newsletter - May 2013
- Maryland Court of Appeals Clarifies its Opinion on Tax Credits and County Level Income Taxes

- North Carolina Legislative Tax Alert
- Southeast State & Local Tax: Important Developments - June
- Southeast State & Local Tax: Important Developments - July 2013
- Southeast State & Local Tax: Important Developments - August 2013
- Virginia Department of Tax Upholds "Bright Line Test" for Nonresident Corporations and Nonresident Trusts
- Southeast State & Local Tax: Important Developments - September 2013
- Southeast State & Local Tax: Important Developments - October 2013
- State and Local Tax Issues in Construction
- Southeast State & Local Tax: Important Developments - November 2013
- Virginia Real Property Tax Assessment Procedure: Mandates, Options, and the Legal Landscape in Between
- Southeast State & Local Tax: Important Developments - January 2014
- Southeast State & Local Tax: Important Developments - February 2014
- Understanding Real Estate Tax Assessment Procedures
- Southeast State & Local Tax: Important Developments - March 2014
- North Carolina Update: State Tax Developments Spring 2014
- District of Columbia Tax Revision Commission and Office of Tax and Revenue Comments
- Southeast State & Local Tax: Important Developments - April Update
- Southeast State & Local Tax: Important Developments - June Update
- Southeast State & Local Tax: Important Developments - July Update
- Southeast State & Local Tax: Important Developments - August 2014
- Worker Classification Task Force Established in Virginia
- AEROSPACE GROWTH ACCELERATES IN SOUTHEAST USA: Gulfstream, Boeing, Rolls Royce, AIRBUS and more
- Southeast State & Local Tax: Important Developments - September/October 2014
- Comment Period Begins for VA Tax Guidelines for Pass-Through Entity Withholding
- Article about Stephanie A. Lipinski Galland published in State Tax Notes
- Southeast State & Local Tax: Important Developments - November/December 2014
- U.S. Supreme Court's Decision in Direct Marketing "Out of State Retailers may be in for a Shock!"
- Southeast State & Local Tax: Important Developments - March 2015
- Maryland's Denial of Credit for Tax Paid in Other States Declared Unconstitutional
- FDI USA Newsletter - June 2015
- Recently Signed North Carolina Budget Includes Important Tax Changes
- Stephanie Lipinski Galland Published in Summer 2015 Edition of The Tax Lawyer
- 12 Williams Mullen Attorneys Named 2016 North Carolina Super Lawyers
- Southeast State & Local Tax: Important Developments - March 2016

- SALT Alert: North Carolina Enacts New Administrative Procedure to Challenge Statute Of Limitations Determinations in Tax Cases
- Stephanie Lipinski Galland Quoted in Bloomberg BNA's Daily Tax Report
- Southeast State & Local Tax: Important Developments - March 2017
- Maryland New Tax Credit for Energy Storage Systems
- Virginia Imposes Fees for Requests for Certain Actions by the Department
- Gross Receipts From Sales of Exported Goods Not Subject To Virginia BPOL Taxes
- SALT Alert: MTC Announces Online Retailer Voluntary Disclosure Program with No Tax Payment Required
- Kyle Wingfield and Stephanie Lipinski Galland Write for Virginia Business Magazine on Virginia Tax Amnesty Program
- Virginia Real Property Tax Prepayment Limitation Under the New Federal Income Tax Law
- IRS Notice on State and Local Tax Deductions
- PODCAST: What Government Contractors Need to Know About State and Local Taxes
- The U.S. Supreme Court's Historic Ruling in South Dakota v. Wayfair Changes the Landscape for State Sales and Use Tax Collection
- Stephanie Lipinski Galland and Kyle Wingfield Author Virginia Section of ABA Sales & Use Tax Deskbook
- The Sales & Use Tax Deskbook, 31st Edition, 2017-2018
- Stephanie Lipinski Galland Co-Authors Bloomberg Tax Article on State and Local Tax Issues for Virginia Data Centers
- Virginia State and Local Tax issues for Virginia-Based Data Centers
- Stephanie Lipinski Galland and Dave Albo Named to Washingtonian's Top Lawyers 2018
- Virginia Passes Legislation Narrowing Definition of "Resident Estate or Trust" for State Income Tax Purposes
- Virginia Issues Guidance for Remote Sellers Concerning Sales and Use Tax Collection Requirements
- SCOTUS Finds that Application of North Carolina's Trust Income Tax Is Unconstitutional
- Williams Mullen Represents The C.F. Sauer Company in Sale to Private Equity Firm
- Shane Smith Writes About Virginia Supreme Court Ruling on Erroneous Real Estate Assessments for Bloomberg Law
- Virginia Announces Payment Extension and Penalty Waiver for Corporate and Individual Income Taxpayers in Response to the COVID-19 Crisis
- North Carolina Department of Revenue Expands Penalty Relief for Taxpayers Affected by COVID-19
- COVID-19 Comeback Plan: Part I - State & Local Tax (SALT) Compliance During COVID-19: What to Do When You're Behind
- The Sales & Use Tax Deskbook, 33rd Edition, 2019-2020

- Lipinski Galland and Wingfield Publish Article on Tax Compliance and Potential Solutions for Companies in Law360

Related Events

- Spring 2019 Tax Forum
- SCOTUS on SALT: A Look at the Supreme Court's Recent and Upcoming Decisions
- The Next Generation of SALT Issues
- Advanced State & Local Tax Institute - Georgetown University Law Center
- State & Local Tax Due Diligence and M&As
- Spring 2017 Tax Forum
- Federal Bar Association Tax Law Conference
- SALT Institute ? Mid-Year Update
- 38th Annual Advanced State & Local Tax Institute
- Winter 2015 Richmond Tax Forum
- State Taxes in a Modern World
- Southeast State & Local Tax Law Fall Update
- Williams Mullen Spring 2014 Tax Forum - Richmond
- State & Local Tax Law - Information Sharing Session
- State & Local Tax Law Seminar
- Williams Mullen Winter 2014 Richmond Tax Forum
- Williams Mullen Fall 2013 Richmond Tax Forum
- Williams Mullen Spring 2013 Richmond Tax Forum
- A DASH OF SESALT WEBINAR: Results from the VA General Assembly Session and Practical Guidance for Tax Professionals
- ABA/IPT Advanced Tax Seminars
- Williams Mullen Winter 2013 Richmond Tax Forum
- 31st Institute on State and Local Taxation
- A DASH OF SESALT: "Understanding Your Biggest Corporate Expense"

Related Attorneys

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