

Nikki E. Dobay

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Nikki Dobay is nationally known for her deep experience and understanding of state tax policy and the legislative process. She also advises her clients on sophisticated multistate tax issues as well as the consequences and planning opportunities related to corporate M&A transactions and oversees state and local tax controversy matters, ranging from audits to appellate litigation, and involving sales and use taxes, income and franchise taxes, property taxes, and constitutional issues.

Nikki regularly engages with statewide business and taxpayer associations and departments of revenue, as well as national tax administrator organizations, including the Federation of Tax Administrators (FTA), the Multistate Tax Commission (MTC), and the National Conference of State Legislatures (NCSL), on key SALT issues impacting multijurisdictional taxpayers.

Nikki's previous experience includes spending five years as senior tax counsel for the Council On State Taxation (COST). She also gained experience working in the national office of a Big Four accounting firm and at a large international law firm and a large corporate law firm in Oregon, where she assisted clients with multistate tax issues and Oregon tax controversy matters, including proceedings in the Oregon Tax Court.

Capabilities

[Tax](#) | [Tax Controversy and Litigation](#) | [State & Local Tax \(SALT\)](#) | [Government Law & Policy](#)

Experience

Trade Association Experience

- Senior Tax Counsel, Counsel on State Taxation, 2015-2020

Previous Experience

- State and Local Tax Manager with National Tax, PwC, 2013-2015
- State and Local Tax Consultant, Ernst & Young, 2006-2007

Teaching Experience

- Adjunct Professor, State and Local Tax, University of California, Hastings College of Law, 2017-2020
- Adjunct Professor, State and Local Tax, University of Oregon School of Law, 2011
- Adjunct Professor, Legal Research and Writing, Rhodes State College, 2005

Internships

- Student Defender, Lane County Public Defender's Office, 2002-2003

Recognition & Leadership

Awards & Accolades

- Listed, *The Legal 500 United States*, 2021
 - U.S. Taxes: Contentious, 2021
 - U.S. Taxes: Non-Contentious, 2021

Professional & Community Involvement

- Member, Oregon State Bar Association
 - Executive Committee Member, Tax Section, 2018-2020
 - Member, Laws Committee, 2007-Present
 - Chair, 2020-Present
- Founding Member, Women in SALT, 2019-Present
- Advisory Board Member, California Department of Tax and Fee Administration, 2017-2020
- Advisory Board Member, California Franchise Tax Board, 2016-2020
- Advisory Board Member, California State Board of Equalization, 2015-2016
- Tax & Fiscal Policy Committee Co-Chair, The Association of Washington Business, 2021-2022
- Volunteer DJ, *org*, 2013-2020

Credentials

Education

- LL.M., Taxation, *magna cum laude*, Capital University Law School, 2006
- J.D., *cum laude*, University of Oregon School of Law, 2003
- B.A., *magna cum laude*, Mercyhurst University, 1998

Clerkships

- Ohio Third District Court of Appeal

Admissions

- California
- Ohio
- Oregon
- Washington

News, Insights & Events

Nikki regularly writes and speaks on issues related to SALT and other areas of tax law.

July 17, 2023 PRESS RELEASE

Greenberg Traurig's Nikki E. Dobay to Speak at SEATA Annual Tax Conference

June 26, 2023 PRESS RELEASE

Greenberg Traurig's Nikki E. Dobay to Speak at IPT 47th Annual Conference

May 24, 2023 PRESS RELEASE

Greenberg Traurig's Nikki E. Dobay, DeAndré R. Morrow, and Shail P. Shah to Speak at 2023 COST Europe Forums

May 01, 2023 PRESS RELEASE

Nikki E. Dobay to Teach at COST Tax Schools

April 26, 2023 MEDIA COVERAGE

State Tax Agencies Commit to Universal Power of Attorney Form

April 11, 2023 MEDIA COVERAGE

Ore. House OKs Giving Tax Court Local Income Tax Appeals

March 23, 2023 PUBLISHED ARTICLE

The Election Is the Question With State Passthrough Entity Taxes

February 21, 2023 MEDIA COVERAGE

Business Groups Urge Oregon Lawmakers to End Throwback Rule

February 16, 2023 MEDIA COVERAGE

COST Urges Ore. House Panel To End Biz Tax Throwback Rule

February 14, 2023, 1:00 PM - 2:00 PM PT EVENT

GT Webinar: GeT SALTy 2022 Recap: SALT Legislation and Litigation

December 22, 2022 MEDIA COVERAGE

Top State And Local Tax Policies Of 2022