



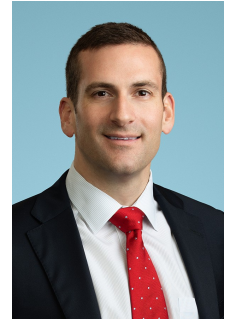
## Zachary T. Atkins | Partner

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- Tax - State & Local
- Tax
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- Wine, Beer & Spirits Law
- U.S. Market Entry & Expansion



### **Zack represents clients on state and local tax and federal excise tax controversy and planning, compliance, and transactional matters.**

Zack represents clients in the technology, finance, communications, media, manufacturing and energy sectors in all phases of multistate tax controversy, from audit to trial to appeals. He advises clients on state and local tax and federal excise tax planning, policy, compliance, and transactional matters. His tax policy experience includes drafting proposed tax legislation and other advocacy materials in support of clients' lobbying efforts.

Previously, Zack served as the deputy general counsel of a privately held family of companies that engaged in truck and equipment manufacturing, retail distribution, and e-commerce. He advised the businesses on corporate transactions, federal, state and local tax compliance and controversy, environmental compliance, labor issues, campaign finance and lobbying, general corporate governance and risk avoidance.

Before serving as deputy general counsel, Zack spent seven years with the state and local tax group of an international law firm.

### **Representative Experience**

- Represented one of nation's largest communications companies in a lawsuit challenging the central assessment of its property and taxation of intangibles.
- Successfully defended manufacturer against a \$40+ million Tennessee excise tax assessment, resulting in a final liability of a few hundred dollars.
- Obtained partial summary judgment for one of nation's largest energy companies in a property tax case involving an exemption for pollution control facilities.



- Obtained summary judgment for one of nation's largest energy companies in a sales and use tax case involving the taxation of dry casks for the storage of spent nuclear fuel at reactor sites.
- Obtained summary judgment for one of nation's largest home improvement retailers in a property tax case involving the application of a local freeport exemption.
- Successfully represented cable telecommunications association against a Commerce Clause challenge to state tax parity legislation.

### Professional Highlights

- Presented at national and regional tax conferences held by preeminent tax-focused organizations, including the Council on State Taxation, the Tax Executives Institute and the Institute for Professionals in Taxation, and national trade associations.
- Awarded Property Tax Article of the Year by the Institute for Professionals in Taxation, for "What's Left of the Equal Protection Clause?," published in the July 2013 issue of the *Tax Report*.

### Publications

- "A Hat Tip to the Manufacturing, R&D and Electric Power Industries: California Bill Would Provide Income Tax Credits for Sales and Use and District Taxes Paid on Certain 'Qualified Tangible Personal Property,'" *Pillsbury Client Alert*, June 9, 2023 (with Carley Roberts, Craig Becker, and Richard Nielsen).
- "The Curious First Meeting of the MTC's Model Receipts Sourcing Regulations Work Group," *Pillsbury Client Alert*, October 18, 2022 (with Jeff Phang and Nolan Kessler).
- "New Tax Legislation Shifts Consolidated Return Landscape in Georgia," *Pillsbury Client Alert*, May 11, 2022 (with Marc A. Simonetti, Evan M. Hamme, and Jack Thomas Camillo).
- "1<sup>st</sup> Amendment Questions After Maryland Billboard Tax Ruling," *Law360*, May 21, 2021 (with Aruna Chittiappa and Marc A. Simonetti).
- "New York Law Authorizing Taxation of Spent Nuclear Fuel Storage Facilities Raises Property Tax Issues for the U.S. Nuclear Industry," *Pratt's Energy Law Report*, May 5, 2021 (with Breann E. Robowski, Craig A. Becker, Marc A. Simonetti, Jay E. Silberg, and Jeffrey S. Merrifield).
- "Delaware Court Invalidates Division's NOL Limitation Policy," *Tax Notes State*, February 8, 2021 (with Marc A. Simonetti and Caroline Y. Koo).
- "New York Law Authorizing Taxation of Spent Nuclear Fuel Storage Facilities Raises Property Tax Issues for the U.S. Nuclear Industry," *Pillsbury Client Alert*, January 25, 2021 (with Craig A. Becker, Jeffrey S. Merrifield, Breann E. Robowski, Jay E. Silberg, and Marc A. Simonetti).
- "Delaware State Court Strikes Down NOL Limitation, Presenting Refund Opportunity," *Pillsbury Client Alert*, January 7, 2021 (with Marc A. Simonetti and Caroline Y. Koo).



- “What’s Left of the Equal Protection Clause?,” Inst. Prof. Taxation, *Tax Report*, July 2013.
- “The Deliberative Process Privilege in State Controversy Matters,” Tax Analysts, *State Tax Notes*, December 2012 (with Marc A. Simonetti).
- “Setting the Record Straight – Evidentiary Pitfalls in SALT Litigation,” Tax Analysts, *State Tax Notes*, August 2011 (with Eric S. Tresh, Maria M. Todorova, and Stephen P. Kranz).
- “Auditors Must Not Use Jeopardy Assessments to Coerce Taxpayers,” Tax Analysts, *State Tax Notes*, April 2011 (with Marc A. Simonetti and Madison J. Barnett).
- **Memberships & Associations**
  - Rotary Club of Nashville
  - Nashville Bar Association
  - Member, Tax Law Section, Tennessee Bar Association
  - Member, Taxation Law Section, Georgia Bar Association
  - Member, Tax Section, New York State Bar Association
- **Speaking Engagements**
  - “Escalating Burden of Gross Receipts Taxes and Local Taxes (Including Recent SF Activity) on Taxpayers,” COST SALT Workshop for Technology Companies, August 2024, Cupertino, CA.
  - “Big Gain Hunting,” COST Spring Conference & Audit Sessions, April 2024, Boston, MA.
  - “Property Tax Litigation and Legislation Issues,” COST State Indirect Tax Seminar, December 2023, Atlanta, GA.
  - “Discussion of State Tax Cases, Issues & Policy Matters to Watch,” COST State Indirect Tax Seminar, December 2023, Atlanta, GA.
  - “State and Local Non-Income Taxes – What You Need to Know Including Franchise Taxes, Gross Receipts and Local Taxes, December 2023, New York, NY.
  - “What Exactly Did I Purchase? Applying the True Object and Similar Tests,” Paul J. Hartman SALT Forum, October 2023, Nashville, TN.
  - “The Sales Taxation of Digital Products,” COST Annual Meeting, October 2023, Las Vegas, NV.
  - “Recent Trends in Receipts Factor Sourcing,” SEATA 2023 Annual Conference, July 2023, Little Rock, AR.



- “State Tax Legislative & Judicial Updates – National,” CTC/COST Mid-West Regional State Tax Meeting, May 2023, Rolling Meadows, IL.
- “SALT Cases Impacting the Landscape – Group Composition, Intercompany Transactions, Sourcing, Alternative Apportionment,” TEI New York Chapter Meeting, April 2023, New York, NY.
- “Market Sourcing and Factor Presence Imposition and Statutes,” Paul J. Hartman SALT Forum, October 2022, Nashville, TN.
- “What’s Hot in State Income Tax,” TEI Fort Worth Chapter Meeting, August 2022, Virtual.
- “State Tax Cases, Issues & Policy Matters to Watch in 2022 and Beyond,” COST Southeast Regional State Tax Seminar/Healthcare Indirect Tax Seminar, August 2022, Nashville, TN.
- “Market Based Sourcing: Down the Rabbit Hole,” COST Southeast Regional State Tax Seminar/Healthcare Indirect Tax Seminar, August 2022, Nashville, TN.
- “The Incredible, Ever-Expanding Sales Tax Base,” COST Southeast Regional State Tax Seminar/Healthcare Indirect Tax Seminar, August 2022, Nashville, TN.
- “Tax Implications,” Verizon Small Business Accelerator, January 2022, Virtual.
- “State Income Tax Nexus Issues as a Result of the Pandemic,” TEI Chicago Chapter Virtual State Income Tax Program, December 2021, Webinar.
- “Tax Implications of COVID-19: Nexus and Other Considerations of the New Remote Workforce,” TEI Carolinas, November 2021, Webinar
- “Market-Based Sourcing, the Continuing Conundrum,” Paul J. Hartman SALT Forum, October 2021, Nashville, TN.
- “Tax Implications,” Verizon Small Business Accelerator, October 2021, Virtual.
- “Central or Local Assessment? Tips to Effectively Take Advantage of Either Process,” COST Property Tax Workshop, September 2021, Webinar.
- “An Update on State and Local Tax Laws – Developments in State and Local Taxation of Communications Companies and Internet Providers,” Federal Communications Bar Association, June 2021, Webinar.
- “Top 5 Income Tax Trends,” TEI Wisconsin Chapter Meeting, February 2021, Webinar.
- “Determining the Corporate Income Tax Base,” COST Intermediate/Advanced State Income Tax School, May 2017, Grapevine, TX
- “The Most Important State and Local Tax Litigation,” TEI Columbus/Cincinnati Chapter SALT Day Program, December 2016, Columbus, OH



- “The Risks of Over Collecting and Under Collecting Sales Tax,” Columbus/Cincinnati Chapter SALT Day Program, December 2016, Columbus, OH
  - “Net Neutrality,” Wichita State University Appraisal for Ad Valorem Taxation Program, July 2016, Wichita, KS
  - “State Tax Controversy Updates,” TEI Region VIII Conference, June 2016, Hilton Head, SC
  - “A Grand Compromise: The Latest North American Property Tax Developments in Sixty Minutes,” IPT Annual Conference, June 2016, Traverse City, MI
  - “State and Local Tax Updates,” Sutherland Tax Education Series, August 2015, Atlanta, GA
  - “Southeast Area Property Tax Update,” SEATA Annual Conference, July 2015, Atlanta, GA
  - “State Tax Controversy Updates,” TEI Region VII Conference, June 2015, Hilton Head, SC
  - “2015 Tax Topics,” NCTA State Leadership Conference, December 2014, Washington, DC
  - “Current Property Tax Developments,” BTI Annual Conference 2014, October 2014, Half Moon Bay, CA
  - “Property Tax 101: Property Tax for the Transaction-Tax Inclined,” IPT 2014 Sales Tax Symposium, September 2014, Washington, DC
  - “Sales and Use Tax Trends,” CPAAcademy.org, August 2014, Webinar
  - “National Property Tax Developments,” SEATA Annual Conference, July 2014, Point Clear, AL
  - “Conformity Issues in State and Local Taxation,” TEI Nashville Chapter Meeting, May 2014, Franklin, TN
  - “Streamlined Sales Tax,” IPT Luncheon, March 2014, Atlanta, GA
  - “Property Tax Relief via Incentives and Other Abatement Programs,” COST Property Tax Workshop, January 2014, New Orleans, LA
  - “SALT – Non-Income Tax Update: What You Need to Know Now,” TEI Carolinas Chapter Meeting, October 2013, Charlotte, NC
  - “National Update on Transaction Taxes,” IPT Luncheon, May 2012, Atlanta, GA
  - “Top 10 Tips for Settling State Audits; When to Waiver or Walk,” TEI Atlanta Chapter Meeting, March 2012, Atlanta, GA
  - “Litigation Update,” Wireless Tax Group Conference, January 2012, Kiawah Island, SC
- **Blog Posts**



- “New Jersey Tax Court Approves Use of Market-Based Sourcing for Years Prior to Legislature’s Adoption of Market-Based Sourcing,” SeeSALT Blog Post, with Jack Camillo, July 10, 2024.
- “South Carolina Legislature Forces New Standards for Forced Combination on Revenue Department,” SeeSALT Blog Post, with Breanna Zagorski, April 22, 2024.
- “Taxation Without Representation: Michigan Supreme Court Says Neither State Law Nor the U.S. Constitution Requires Inclusion of Receipts From Deemed Asset Sale in Sales Factor,” SeeSALT Blog Post, with Breann Zagorski, August 21, 2023.
- “New York Administrative Law Judge Holds ITFA Preempts Taxation of Gross Receipts from ADSL and Fiber Broadband Sales,” SeeSALT Blog Post, with Christopher Koester, May 24, 2023.
- “Certainly COP: Florida Court Rejects Department of Revenue’s Attempt to Conflate Costs of Performance Sourcing with Market-Based Sourcing,” SeeSALT Blog Post, with Breanna Zagorski, April 25, 2023.
- “Texas Comptroller Takes a Serious Look at Sourcing Regulation After SiriusXM Loss,” SeeSALT Blog Post, with Taylor A. F. Wolff, January 31, 2023.
- “Second Place Is Just the First Place Loser: Ohio Supreme Court Rejects State’s Sourcing of NASCAR Intangible Receipts to Ohio,” SeeSALT Blog Post, with Christopher Koester, November 30, 2022.
- “‘Primary Function’ Test Propels Yet Another Service Provider to Victory in New York Sales Tax Case,” SeeSALT Blog Post, with Breanna Zagorski, October 25, 2022.
- “Broker-Dealer Successfully Fights Look-Through Sourcing in New York,” SeeSALT Blog Post, with Taylor A. F. Wolff, May 9, 2022.
- “Trade Groups Ask SCOTUS to Hear Commerce Clause Challenge to Washington B&O Surtax on Financial Institutions,” SeeSALT Blog Post, with Aruna Chittiappa, February 9, 2022.
- “Washington Supreme Court Upholds B&O Surtax on Financial Institutions,” SeeSALT Blog Post, with Aruna Chittiappa and Melissa D. Libutti, October 14, 2021.
- “Massachusetts High Court Approves of Apportionment of Sales Tax on Software Through General Abatement Process,” SeeSALT Blog Post, with William L. Bennett, June 28, 2021.
- “Tennessee Creates New Tax Benefits for the Film and Television Industry,” SeeSALT Blog Post, with Melissa D. Libutti, April 15, 2021.
- “Maryland Court of Appeals Rejects First Amendment Challenge to Local Tax on Outdoor Advertising Services,” SeeSALT Blog Post, with Aruna Chittiappa, April 8, 2021.
- “Oregon Tax Court Rejects Department’s Attempt to Ignore Measure 50 Limitation,” Pillsbury’s Gravel2Gavel, April 1, 2021



- “Oregon Tax Court Rejects Department’s Attempt to Ignore Measure 50 Limitation,” SeeSALT Blog Post, with Caroline Y. Koo, March 29, 2021.
- “Indiana Municipalities’ Franchise Fee Lawsuit Against Online Video Providers Remanded to State Court,” SeeSALT Blog Post, November 23, 2020.
- “Washington Supreme Court Asked to Review and Overturn Lower Court Decision Invalidating B&O Surtax on Large Financial Institutions,” SeeSALT Blog Post, with Aruna Chittiappa, October 26, 2020.
- “New York Trial Court Finds State’s Attempt to Tax Storage Services Performed Entirely in New Jersey Arbitrary and Capricious,” SeeSALT Blog Post, with Aruna Chittiappa, August 24, 2020.
- “Appellate Court Says DREs Are Regarded for Tennessee Excise Tax Purposes When Owned by Noncorporate Parent; in Related News, S Corporations Rejoice,” SeeSALT Blog Post, with William L. Bennett, June 9, 2020.
- “South Carolina Property Tax Law Discriminates Against Railroads in Violation of 4R Act,” SeeSALT Blog Post, May 27, 2020.
- “Mississippi Supreme Court Holds Tolling Provision Applies to Department, Not Taxpayers,” SeeSALT Blog Post, May 15, 2020.
- “Missouri Supreme Court Ends Longstanding Practice of Applying Use Tax Definitions in Sales Tax Cases,” SeeSALT Blog Post, April 7, 2020.
- “No Sales or Use Tax Due on Materials and Equipment Used to Construct and Install Steam Facility at Tennessee Manufacturing Plant,” SeeSALT Blog Post, March 26, 2020.
- “South Carolina ALC Says Pipeline Company’s Assets May Qualify for Pollution Control Equipment Exemption,” SeeSALT Blog Post, March 10, 2020.
- “Massachusetts Supreme Judicial Court Upholds Massachusetts Sales Tax on Screen-Sharing Software Products,” SeeSALT Blog Post, February 6, 2020.
- “Illinois Taxpayers Score Rare TIA Win in Property Tax Dispute,” SeeSALT Blog Post, January 31, 2020.
- **Press Mentions**
  - “Tennessee Taxpayers Could Reap Billions in Past and Future Tax Savings,” Law360, July 5, 2024
  - “Panelists Discuss Challenges of True Object Test for Mixed Transactions,” *Tax Notes State*, October 26, 2023
  - “Litigation May Clarify ‘Look-Through’ Sourcing, Attys Say,” Law360, July 18, 2023
  - “Concerns Seen With States’ Market-Sourcing Rulemaking, Panel Says,” *Tax Notes*, October 25, 2022.



- [“Look-Through’ Sourcing Causes Many Disputes, Panelists Say,”](#) *Law360*, October 21, 2022
- [“Panelists Outline Challenges of Market-Based Sourcing, Cost of Performance,”](#) *Tax Notes Today State*, November 1, 2021
- [“Market-Based Sourcing Raises Tricky Questions, Pros Say,”](#) *Law360*, October 28, 2021
- [“Florida Governor Signs Economic Nexus Bill,”](#) *Tax Notes*, April 21, 2021

### **Education**

LL.M., New York University School of Law, 2010  
Taxation

J.D., Emory University School of Law, 2009

B.A., University of California, Los Angeles, 2005

### **Admissions**

Tennessee

Georgia

New York

### **Courts**

U.S. Court of Appeals for the Sixth Circuit

U.S. District Court for the Middle District of Tennessee

### **External Publications**

Maryland Enacts First U.S. Digital Advertising Tax: What It Means for State & Local Businesses, *Law360*, Authors: Aruna Chittiappa, Zachary T. Atkins, 05.21.21

Delaware Court Invalidates Division’s NOL Limitation Policy, *Tax Notes State*, Authors: Zachary T. Atkins, 03/09/2021

What's Left of the Equal Protection Clause?, *IPT Tax Report*, Authors: Zachary T. Atkins, 07/01/2013

A Pinch of Salt: The Deliberative Process Privilege in State Controversy Matters, *State Tax Notes*, Authors: Zachary T. Atkins, 12/10/2012

Setting the Record Straight — Evidentiary Pitfalls in SALT Litigation, *State Tax Notes*, Authors: Zachary T. Atkins, Eric S. Tresh, Maria M. Todrova, Stephen P. Kranz, 08/01/2011





Auditors Must Not Use Jeopardy Assessments to Coerce Taxpayers, *State Tax Notes*, Authors: Zachary T. Atkins, Madison J. Barnett, 04/11/2011

**Firm Publications**

A Hat Tip to the Manufacturing, R&D and Electric Power Industries: California Bill Would Provide Income Tax Credits for Sales and Use and District Taxes Paid on Certain “Qualified Tangible Personal Pr, Authors: Craig A. Becker, Richard E. Nielsen, Carley Roberts, Zachary T. Atkins, 05/31/2023

The Curious First Meeting of the MTC’s Model Receipts Sourcing Regulations Work Group, Authors: Zachary T. Atkins, Jeff Phang, Nolan Kessler, 10/18/2022

New Tax Legislation Shifts Consolidated Return Landscape in Georgia, Authors: Evan M. Hamme, Zachary T. Atkins, Jack Thomas Camillo, 05/11/2022

New York Law Authorizing Taxation of Spent Nuclear Fuel Storage Facilities Raises Property Tax Issues for the U.S. Nuclear Industry, Authors: Craig A. Becker, Jay E. Silberg, Breann E. Robowski, Jeffrey S. Merrifield, Zachary T. Atkins, 01/25/2021

Delaware State Court Strikes Down NOL Limitation, Presenting Refund Opportunity, Authors: Zachary T. Atkins, 01/07/2021