

## State & Local Tax

Foster Garvey's State & Local Tax practice is broad and deep. We help clients with planning, compliance and disputes involving tax planning, the tax aspects of transactions, disputes involving worker classification, payroll taxes, income taxes, excise taxes, sales and use taxes, business and occupation (B&O) taxes, property taxes, real estate transfer taxes, tobacco taxes and other state and local taxes. Our team regularly represents clients in discussions with state and local tax authorities, including ruling requests, audits, administrative appeals and litigation. The group's litigation experience includes both trial work and appellate practice.

We understand the details of our clients' businesses. Foster Garvey attorneys have worked with both individuals and businesses in a variety of industries, including professional services (such as health care, accounting, law, engineering and consulting), recycling, real estate, construction, financial services, forest products, pipelines, wind farms, glass packaging, manufacturing, transportation, food processing, technology, hospitality, telecommunications and retail. A significant portion of our work is dedicated to the representation of owners of office buildings, apartments, shopping centers and other commercial properties, including several major REITs.

### State Income Taxation

Interstate businesses operating in multiple states may be required to allocate and apportion their income among the jurisdictions in which they do business. Foster Garvey attorneys work regularly with the constitutional principles underlying allocation and apportionment. We also understand these states' statutory deviations from the federal income tax rules. Since the Tax Cuts & Jobs Act was enacted, understanding these deviations is all-important.

### Washington State Business and Occupation Tax

Out-of-state companies unfamiliar with Washington state tax law are sometimes surprised to learn that they may be subject to the B&O tax regime at both state and city levels. The B&O tax, computed as a percentage of gross revenue rather than net

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income, can substantially impact businesses used to operating under typical state income tax systems. A thorough understanding of the B&O tax is critical to business operations in Washington state. With proper planning, a business can minimize the B&O tax by taking advantage of the law's classifications, exemptions and special provisions.

### **Property Taxation**

Foster Garvey's Property Tax practice is built on decades of broad experience in this subspecialty of state and local taxation. We know valuation theory, which can be highly complex in Washington, Oregon, Idaho, Alaska and Montana. Our Property Tax attorneys have also represented clients in matters involving exemptions, deferrals, incentives, special assessments and a variety of state and federal constitutional issues. We have extensive experience with state and local assessment personnel and procedures. Our clients in this area span the full spectrum of commercial, industrial, transportation and utility companies in the Pacific Northwest. We are established leaders in successfully handling the most complex and challenging property tax matters in the region. Foster Garvey is a longtime member of American Property Tax Counsel, the national affiliation of independent property tax attorneys, representing the organization in the states of Washington, Oregon and Idaho. Visit our [Property Tax practice](#) for more information.

### **Residency**

Whether an individual taxpayer is a resident of one state or another may be a major issue, especially if one state has an income tax (e.g., Oregon) and the other state does not have an income tax (e.g., Washington). Understanding state residency is imperative. Our lawyers regularly advise individual taxpayers about residency, assist them in planning relative to residency, and represent them in controversies with state tax authorities relative to residency.

### **Other Taxes and Fees**

We represent clients subject to a variety of other taxes issues, including nexus questions, sales and use taxes, and a variety of taxes unique to the Pacific Northwest states. Washington and Alaska, in particular, impose specialized excise taxes that can produce substantial tax liabilities. Faced with the need to find new revenue sources, state and local governments have been imposing new fees in a variety of contexts. Foster Garvey lawyers have been involved in landmark litigation that successfully argued certain fees are unconstitutional.

### **Legislation and Consulting**

Our team frequently collaborates with industry associations, taxpayer groups and professional organizations interested in improving the tax laws. We also provide expert testimony before legislative committees and draft proposals for laws and administrative rules. Our experience includes assessment of environmentally contaminated property, taxation of intangible personal property and appeal rights of taxpayers. Foster Garvey attorneys are active in the American College of Tax Counsel, the American Bar Association Tax Section, the Tax Sections of the Oregon and Washington Bar Associations, Institute for Professionals in Taxation, the Council on State Taxation (COST), American Property Tax Counsel, the Associated Oregon Industries, and

the Association of Washington Business.

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