Daniel G. Mudd

Partner

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400 West Market Street
Suite 3200
Louisville, KY 40202

Industries

Blockchain

Consumable Goods

Energy

Finance

Manufacturing

Renewables

Supply Chain

Technology

Practice Areas

Tax

Private Equity & Venture

Bar Memberships

Kentucky

Daniel is the vice-partner-in-charge of FBT Gibbons' Louisville office, in which he helps lead nearly 200 attorneys in the execution of the firm's strategy, civic engagement, and charitable activities in the Louisville market. In his daily practice, Daniel leads State and Local Tax(SALT) and Tax Controversy Team as he focuses on state and local tax planning, controversy and incentives matters, particularly for manufacturers. He also regularly advises clients in the alcohol industry on various matters, including federal and state tax, incentive, acquisition and regulatory issues.

Daniel is also a leader in the firm's Manufacturing Industry Team, including heading up its Consumable & Regulated Goods subteam which oversees all alcohol, tobacco, hemp, cannabis, food and beverage clients. He is also a member of the firm's Technology and Innovation Committee due to his experience with e-commerce, digital products, data centers, cryptomining and other technology-based products and businesses.

Prior to his legal career, Daniel worked for the Kentucky Senate President's Office during multiple legislative sessions, where he gained experience in the legislative process and the political landscape in Frankfort. From this experience, he regularly works with clients, lobbyists and legislators on tax and industry-specific legislation.

Beyond his practice, Daniel has quickly risen to obtain a prominent leadership role throughout the Bar and the community, including currently serving multiple national and local professional and industry organizations, such as the ABA State and Local Tax Committee, Independent SALT Alliance, One Louisville's Business Competitiveness Committee and Tax Reform Task Force, Kentucky

Association of Manufacturers, Kentucky Distillers' Association, American Distilling Institute, and Kentucky Wholesale Distributors Association, to name a few. Previously, he served as the Chairman of the Tax Sections for both the Kentucky Bar Association and the Louisville Bar Association. He also helped found a local giving circle, [give 502], among other philanthropic activities. For these efforts, Daniel is recognized as a Super Lawyer by Super Lawyers Magazine in Tax and was selected for Business First's 2019 Forty Under 40 Award as well as the New Face of Philanthropy Award by NFocus Magazine for his work in the community.

Other Info About Daniel

Experience

Regularly counsels corporate and individual taxpayers through various state and local tax audits, and successfully defends same at the administrative level, including the Kentucky and Indiana Departments of Revenue and the Kentucky Board of Tax Appeals, and on appeal before state judicial bodies.

Advise manufacturing, industrial processing, agribusiness and recycling clients, as well as bourbon and other spirit distillers, wholesalers and storage businesses, regarding state income tax recycling credits, sales tax, property tax and local tax exemptions, energy exemptions and various tax and economic incentives.

Advise e-commerce and technology-based clients, including online retailers, wholesalers, and other remote sellers, warehouse, distribution and logistic companies, marketplace providers and facilitators, cloud-based service providers, telecommunication providers, and AI, blockchain and cryptocurrency mining businesses, on various multi-state and local tax compliance, legislative, planning, regulatory, and controversy matters.

Works closely with alcohol, tobacco and gaming clients regarding various excise tax and regulatory concerns, including obtaining needed manufacturing, wholesale, retail and importer licenses and COLA approval from the alcohol and tobacco tax and trade bureau (TTB), and state and local authorities, as well as gaming license, tax

and compliance issues.

Advise clients regarding state and local tax incentives for companies looking to locate or expand, including representing clients before and negotiating with the Kentucky Cabinet for Economic Development and the Kentucky Tourism Cabinet to obtain tax, financial and economic incentives.

Represent dozens of corporate and individual taxpayers in real property tax valuation and appeal matters, including multiple multifamily market and affordable/subsidized, LIHTC housing properties.

Advise companies, lenders and real estate clients regarding applicable state and local tax due diligence and compliance issues for stock and asset purchase agreements, including tax clearance certificates, purchase price allocation, nexus and reserve issues, occasional and bulk sale exemptions, and other state and local business tax and registration requirements.

Obtain needed voluntary disclosure agreements (VDA) with various state and local taxing authorities throughout the country, including for foreign business registrations, remote online retailers, and local occupational license and business taxes.

Advise tobacco manufacturers, wholesalers and importers regarding the Food & Drug Administrations' (FDA) Deeming Regulation for various covered tobacco products, including compliance, reporting and application requirements related thereto.

Advise several largescale commercial solar companies regarding incentives and relevant property tax (including benefits related to industrial revenue bonds, IRB), sales and use tax, and local tax issues.

Advise various companies involved in the manufacture and processing of CBD and industrial hemp, as well as for commercial greenhouse, vertical farming and other controlled environment agriculture (CEA) operations.

Represent several transportation clients for various federal, state and local tax issues, including those in the rail, trucking, aircraft,

marine and barge industries.

Represent clients in Federal, state and local employment tax matters, including defense of state unemployment insurance tax audits and successor employer determinations before the Kentucky and Indiana Workforce Development Cabinets.

Represent large corporations in the healthcare industry regarding applicable sales tax exemptions regarding prescription drug, pharmaceuticals and medical devices.

Regularly engaged by industry organizations and various business and commerce organizations regarding state and local tax reform and needed legislative matters.

Advise for-profit and non-profit entities regarding available property tax exemptions, including commercial and low-income housing real estate deals.

Represent and advise clients regarding transfer pricing-related issues, audits, protests and appeals.

Represent corporate and individual taxpayers before the IRS regarding Federal income and excise tax assessments, and civil penalty collection matters.

Education

University of Kentucky College of Law, J.D., *cum laude*, 2010

University of Kentucky Gatton College of Business, B.S., B.A., Finance and Business Management, *summa cum laude*, 2007

Courts

U.S. District Court, Western District of Kentucky, 2010

United States Tax Court, 2011

U.S. District Court, Eastern District of Kentucky, 2011

U.S. Court of Appeals for the Sixth Circuit, 2011

Recognition

The Best Lawyers in America®, Closely Held Companies and Family Business Law, 2027

Selected to Kentucky Super Lawyers, 2025-2026

Selected to Kentucky Rising Stars, 2015-2024

Louisville Business First 2019 Forty Under 40 Honoree

NFocus' 5 New Faces of Philanthropy, 2015

Yum! Ignite Corporate Challenge Winner, 2015

Strathmore's Who's Who, 2015 Edition

YPAL Outstanding Young Professionals Award – Legal, 2012

Professional Affiliations

OneLouisville – Regional Business Competitiveness Task Force, February 2026 – Current

GLI Board of Directors, January 2026

Chair, Kentucky Association of Manufacturer's Tax and Fiscal Policy Committee

Member, FBT Liaison, KY Distillers Association

Member, ABA Executive Committee, State and Local Tax subcommittee

Member, Independent SALT Alliance

Member, Kentucky Wholesale Distributors Association (KWDA)

Member, GLI Business Competitiveness Committee

Member, GLI Tax Reform Task Force

Assistant Editor, *Journal of Multistate Taxation and Incentives*

Member, Southwestern Ohio Tax Institute Planning Committee, 2014-2015

Secretary & Director, YPAL Cares Board, 2013-2015

Chair, Kentucky Bar Association Tax Section, 2013-2014

Secretary and General Counsel, Young Professionals Association of Louisville (YPAL), 2012-2013

Chair, YPAL Legal Committee, 2012-2013

Vice Chair, Kentucky Bar Association Taxation Section, 2011-2012

Chair, Louisville Bar Association Taxation Section, 2012

Member, American Bar Association

Civic Activities

American Heart Association, Leaders for Life Member

Secretary, NBA2Lou Board

[give] 502

Surgery on Sunday-Louisville, Inc., 2015 – 2017

Member, Louisville Sports Commission Athletic Booster, 2015

Leadership Louisville Ignite Graduate, Fall 2015

Focus Louisville, Class of 2013 (Leadership Louisville Center)

St. Mary's Center

Former Intern for the Kentucky Senate President, 2006 Special Session and 2007 Regular and Special Sessions

Firm Committees

Technology and Innovation Committee, Member

Presentations

Presenter "Alternating Proprietorships: How They Work and What are the Benefits", Jim Beam Institute Industry Conference, March 17, 2026

Co-Presenter "Big Beautiful Benefits: New Tax Benefits and Financial Options from the OBBBA, the Current Administration & Other Government-Backed Programs", Jim Beam Institute Industry

Conference, March 17, 2026

Presenter "Bonus in the Bluegrass: On and Off the Books State and Local Tax Incentives and Opportunities for the Spirits Industry in Kentucky", Jim Beam Institute Industry Conference, March 18, 2026

Co-Presenter "Key & Trending Legal Issues for the Distilled Spirits Industry", KDA Industry Champion Chat, April 17, 2024

Presenter " Contemporary Industry Issues Breakout: State and Federal Policy Panel" Kentucky Association of Manufacturers Conference, October 29, 2024

Presenter, "Sales and Use Tax in Kentucky," Lorman Webinar, September 26, 2024

Co-Presenter, "Sales Tax Developments: from Bourbon Street to Main Street (And All That Jazz)," 2024 ABA-IPT Advanced Tax Seminars, March 13, 2024

Panelist, "Industry Champion Review of Top Issues for Distillers," Kentucky Distillers Association 2024 Annual Meeting, November 14, 2023

Presenter, "The Big Tax Challenges Facing the Manufacturing Industry," Kentucky Association of Manufacturers 2024 Summit, November 3, 2023

Presenter, "Kentucky Property Taxes," and "Kentucky Tax Litigation Update," Halfmoon Education: 2023 Kentucky State Tax Update Live Webinar, October 30, 2023

Presenter, "SALT Benefits for the Distilling Industry," American Distilling Institute's Annual Conference, August 24, 2023

Presenter, "SALT Treatment of Cryptomining, Renewable Energy and Other Non-Traditional Processes," Texas Bar Association's Annual Tax Law 2023: Tax Law in the Digital Age Conference, August 17, 2023

Presenter, "SALT Benefits and Related Licensing/Regulatory Issues for the Distilling Industry," KDA Craft Distillers' Membership Meeting, July 24, 2023

Co-presenter, "Taxation of Bourbon," KBA Annual Convention, June 23, 2023

Presenter, "SALT in Purchases and Sales of Business"; and "SALT Treatment of Technologies and SaaS," Indiana Business Tax Conference, June 16, 2023

Presenter, "KY SALT Update," U.S. Law Firm Group Tax Section Summer Meeting, May 4, 2023

Presenter, "SALT Incentives and Benefits for Bourbon Industry," KY Distillers Association (KDA), April 19, 2023

Co-presenter, "Evolution of SALT Concepts and Opportunities with Advanced Process and Emerging Industries," American Bar Association Midyear Tax Meeting, February 10, 2023

Presenter, "KY State and Local Tax (SALT) Update," Independent SALT Alliance Winter Meeting, January 16, 2023

Presenter, "Maximizing State and Local Tax Benefits for the Distilling Industry," ADI 2021 Craft Spirits Conference, August 2021

Presenter, "Sales and Use Tax in Kentucky" Lorman Online Webinar, August 11, 2021

Presenter, "Tax and Legal Issues Impacting Tech and Innovation Business," Indiana Chamber of Commerce Business Tax Conference, October 28, 2020

Presenter, "Business Tax Implications of the CARES Act and COVID-19," Indiana Chamber of Commerce HR Conference, April 22, 2020

Presenter, "COVID-19 Help: Federal Income Tax Provisions Within The CARES Act," Greater Louisville, Inc. Virtual Event, April 9, 2020

Presenter, "Tax Incentives – What Does Kentucky Have to Offer, and How Do I Get and Use Them?" Kentucky Chamber of Commerce Tax Conference, November 13, 2019

Presenter, "SALT (State and Local Tax) – Why an Estate Planner Should Care," USLFG Estates and Trusts Meeting, November 7, 2019

Presenter, "Opportunity Lies Within Kentucky SALT Benefits for Pollution Control Facilities & Equipment," Kentucky Chamber Annual

Environmental Conference, March 9, 2018

Presenter, "Update on Tax and Legal Issues Impacting Indiana Tech and Innovation Business," Indiana Tax Summit, August 10, 2018

Presenter, "Kentucky Tax Reform: Implications & Effect on the Manufacturing Industry," Kentucky Association of Manufacturers Webinar, August 9, 2018

Presenter, "Sales and Use Tax in Kentucky," Lorman Webinar, July 11, 2018

Presenter, "2018 Kentucky Tax Reform," Independent SALT Alliance 2018 Summer Meeting, Denver, Colorado (June 2018)

Presenter, "Tobacco, Alcohol and Other Excise Taxes," Independent SALT Alliance Webinar, May 25, 2017

Presenter, "Sales and Use Tax in Kentucky," Lorman Webinar, September 28, 2017

Presenter, "Kentucky 2016 Update – Recent Tax Developments," Independent SALT Alliance Summer Meeting, Greenbrier, West Virginia (June 2016)

Presenter, "Tax in the Bluegrass – Federal and Kentucky Tax Update and Developments," Kentucky Bar Association Annual Convention, June 18, 2015

Major Publications

"The Future Is Faster Than the Law: Aging Statutes and Advancing Technology," Tax Notes (qtd. in), February 27, 2024

"Barrel of SALT Benefits & Incentives for the Bourbon, Beer and Other Alcoholic Beverages Industry," *Journal of Multistate Taxation and Incentives,* Thomson Reuters, December 2021

"Between the Hashes: Developments in State Taxation and Incentives for Cryptomining," *Journal of Multistate Taxation and Incentives,* Thomson Reuters, August 2021

"Solar and SALT – Sunshine is Making Hay," *Journal of State Taxation,* CCH Incorporated, Fall 2021

"Burning Questions for the Tobacco Product Industry as it Deals with Increased and Evolving Tax, Regulation, Registration and Licensing Issues," *Journal of Multistate Taxation and Incentives*, Volume 31, Number 02, (a Thomson and Reuters/Tax & Accounting publication), May 2021

"Power Play – Emergence of Solar and Other Advancements in Energy Technologies May Light Up Old Manufacturing-Based SALT Benefits," *Journal of Multistate Taxation and Incentives,* Volume 30, Number 06, (a Thomson and Reuters/Tax & Accounting publication), September 2020

"Not Registered in All States You Operate – What's the Big Deal? Sometimes it Can Be." *Journal of Multistate Taxation and Incentives* (a Thomson Reuters/Tax & Accounting publication), June 2020

"Wait, They Can Do That? The Perils of Policy Changes by Departments of Revenue," *Journal of Multistate Taxation and Incentives* (a Thomson Reuters/Tax & Accounting publication), Volume 29, Number 10, February 2020

"You Down with CBD? Yea You Know Me—States Look to Incentivize and Tax Growing Hemp Industry," *Journal of Multistate Taxation and Incentives* (a Thomson Reuters publication), Volume 29, Number 7, October 2019

"Marketplace Facilitator Collection Requirements Will Lead to New Strategies, Complications, and Disputes," *Journal of Multistate Taxation and Incentives* (a Thomson Reuters publication), Volume 29, Number 4, July 2019

"I've Got Trust Issues – Are Nonresident Trusts the New Nexus Fight?" *Journal of Multistate Taxation and Incentives* (a Thomson Reuters publication), Volume 28, Number 8, November/December 2018

"Kentucky Tax Reform: An Overview," *IPT Insider*, September 2018

"Southern Indiana State and Local Tax News – Online Sales Tax Goes Into Effect," One Southern Indiana's *The One Weekly*, August 21, 2018

"Southern Indiana State and Local Tax News – Indiana Tax Legislation & Amnesty**,"** One Southern Indiana's *The One Weekly*,

June 12, 2018

"Kentucky Tax Reform – What the Heck Happened?" Louisville Bar Association's *Bar Briefs*, June 2018

"Southern Indiana State and Local Tax News – KY Tax Reform Passes," One Southern Indiana's *The One Weekly*, June 5, 2018

"Kentucky Tax Reform – Big Changes For The Business Community," www.GreaterLouisville.com, May 22, 2018

"Indiana's new sales and use tax guidance on construction materials," *Indiana Builder News*, January/February 2018

"Set My Captive Free – The Fight Over Captive Insurance Tax Benefits Rages On," *Lexis® Federal Tax Journal Quarterly*, September 2017

"What Can Green Do For You? Kentucky's Broad State and Local Tax Benefits for Pollution Control Facilities & Equipment," *Northern Kentucky Bar Association Journal*, August 2017

Featured Articles

Indiana Tax Amnesty Is a Go: What Taxpayers Need to Know About Indiana's 2026 Amnesty Program

PTET Already Making Waves? Indiana Releases Updated Guidance in Wake of One Big Beautiful Bill Act

One Big Beautiful Bill: Sports Betters and Gamblers Might Disagree

The One Big Beautiful Bill: Is PTET Alive? Congress' Struggle with the Pass-Through Entity Tax: Final Edition

Texas Food Manufacturers Required to Label Food Products Containing 44 Specific Additives

New Local Taxes on the Menu in Kentucky? Kentucky Court Considers Constitutionality of Local Restaurant Tax

Long-Awaited Publishing of Kentucky Department of Revenue Administrative Writings – Will They or Won't They?

Gloves Are Off: The Fight Over Kentucky Tax Amnesty Goes to Round 3

Five Helpful Tips for Multifamily Property Owners in Addressing Casualty Claims During This Hurricane Season

Kentucky 2024 Legislative Session – Tax Changes Overview

Kentucky Tax Talk: Budget Focus Cools Tax Reform Efforts

And They're Off! Kentucky's Annual Real Property Tax Appeals Season Begins the First Week of May

New Local Tax Reform Bill in the Commonwealth

Regional Round-Up: Added License Rights and Limited Self-Distribution for Craft Distilleries in Kentucky and West Virginia

Let's Talk About SaaS, Baby: Kentucky's Recent Taxing of Software as a Service Compared With Its Neighbor States

Michigan Court of Claims Gives Taxpayers Clarity on Appeals Prerequisite of Paying Uncontested Portion of Tax Assessment

Manufacturers Beware: The Impact of Stricter 163(j) Deductibility Amid Rising Interest Rates

Kentucky Tax Talk: Clash Over Industrial Supplies Exemption

Kentucky Tax Talk: Taking Up the Dormant Commerce Clause

Indiana's New Successor Tax Liability Statute – How to Comply and Avoid Pitfalls

Kentucky Tax Talk: Pros, Cons of the SALT Cap Workaround

Kentucky Legislation Creates New Property Tax Valuation Method for Affordable Multifamily Properties

Kentucky Tax Talk: Trouble With the Incentive Oversight Bill

Proposed Phase Out of Kentucky's Bourbon Barrel Tax

Kentucky Tax Bills Kicking Off the 2023 Legislative Session

Finally, Some Clarity and a Big Win for Kentucky Manufacturers on Taxability of Supplies v. Repair, Replacement or Spare Parts

Kentucky Tax Talk: Where Art Thou Kentucky Amnesty?

Opening a Distillery: The Federal Application Process

Kentucky Tax Talk: What's Next For Bourbon Barrel Revenue

Kentucky Tax Talk: Speeding Up Public Service Co. Protests

Kentucky Tax Talk: Unpacking The 2022 Legislative Session

Kentucky Enacts New Laws to Further Promote the Distilled Spirits Industry

Kentucky Tax Talk: Inside Louisville's New Tax Regulations

Major Moment for Kentucky Manufacturers as Supreme Court Determines the Taxability of Machinery, Equipment and Supplies

Industrial Revenue Bonds and the Impact on Local Communities and Solar Developers

Income Tax to Be Eliminated in Kentucky?

Expansion of Local Tax Legislation Introduced

Barrel of SALT Benefits & Incentives for the Bourbon, Beer and Other Alcoholic Beverages Industry

Between the Hashes: Developments in State Taxation and Incentives for Cryptomining

Kentucky Tax Talk: Confusion Over Manufacturing Exemptions

Solar and SALT – Sunshine is Making Hay

A Review in Brew: The Bluegrass State's New Alcohol Sampling Laws

Kentucky Releases Application for New Cryptomining Energy Exemption

Burning Questions for the Tobacco Product Industry as it Deals with Increased and Evolving Tax, Regulation, Registration and Licensing Issues

Kentucky Tax Talk: General Assembly Makes Strides to Assist Businesses During the 2021 Legislative Session

Gilbert Sanchez v. Smart Fabricators – Fifth Circuit Redefines "Seaman" Status

Kentucky DOR Provides Guidance for Taxation of Solar Energy Equipment

Kentucky Poised To Be National Cryptomining Leader With New Tax Legislation

Kentucky Tax Talk: Important Bills To Watch This Session

Advanced Notice – COVID-Related Revenue Losses Further Incentivize States to Roll Out New Transfer Pricing Initiatives Through APAs, Amnesties and Audits

Not COVID Friendly – Kentucky Disallowing Deductions for Expenses Covered by PPP Loans

Kentucky Tax Talk: What's On Next Year's Legislative Agenda

Kentucky Tax Talk: What Appeals Board Reinstatement Means

Power Play – Emergence of Solar and Other Advancements in Energy Technologies May Light Up Old Manufacturing-Based SALT Benefits

What Was Old is New Again: Executive Order Reinstates Kentucky Board of Tax Appeals and Potential Bonding Requirements for Tax Appeals

Kentucky Tax Talk: Companies May Have To Foot Unemployment Bill

Indiana DOR Stays Active With Guidance and Initiatives During Pandemic

Kentucky Tax Talk: Pandemic Raises Telecommuting Issues

Not Registered in All States You Operate – What's the Big Deal? Sometimes it Can Be.

FDA Deeming Regulations Deadline for Tobacco Industry Extended Again

Kentucky Tax Talk: Budget Focuses on Pandemic Relief

Wait, They Can Do That? The Perils of Policy Changes by Departments of Revenue

IRS Announces Delay of Key Tax Deadlines in Response to COVID-19 Disruption

Don't Sleep On Your Tax Refund Claims During The Coronavirus Disruption

Will 2020 be the year of clean-up tax legislation, and crack-down enforcement in Kentucky?

A New Governor's New Tax Ideas

Taxes and the Kentucky Gubernatorial Race

You Down with CBD? Yea You Know Me – States Look to Incentivize and Tax Growing Hemp Industry

Do Not Pass Go. Do Collect $200 – States Quickly Adding Marketplace Facilitator Collection Requirements Will Lead to New Strategies, Complications and Disputes

I've Got Trust Issues – Are Nonresident Trusts the New Nexus Fight?

Kentucky Issues New Tax Regulations – Part 2

Kentucky Tax Reform – Big Changes for the Business Community

The Importance of Regulations in Tax Law, Especially After Kentucky's Recent Tax Reform – Part 1

Alcohol Taxes and Incentives – The Spirit of the Law and What's Hoppin'

Federal & State Tobacco Taxes – On Fire or Just Smoking? Part II

Federal & State Tobacco Taxes – On Fire or Just Smoking? Part I

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