



Mark F. Sommer

Partner

msommer@fbtgibbons.com | 502.779.8150

400 West Market Street
Suite 3200
Louisville, KY 40202

Industries

Energy

Industrials

Manufacturing

Mobility

Renewables

Supply Chain

Practice Areas

Tax

Solutions

Data Centers

Bar Memberships

Kentucky

With his local, regional and national recognitions, Mark is a highly sought-after tax attorney resident in the firm's Louisville office where he leads the firm's Tax, Benefits and Estates Practice Group and practices in the areas of state, local and federal tax, tax controversy and litigation, and economic development/incentives. He also serves on the FBT Gibbons' Partner Compensation Committee, Finance Committee, and Chairs the Benefits and Retirement Committee.

In small matters as well as in "bet the company" situations, Mark has assisted his clients in avoiding hundreds and hundreds of millions of dollars in improperly asserted tax obligations and securing hundreds of millions in refunds and credits. His successes have led to a national reputation as a practitioner and as a thought leader in State Taxation. He is a go-to advisor on State and Local Taxes in this part of the Country. With nearly 40 years of private practice experience, Mark has on a local, regional and national level successfully counseled and advocated in well more than a thousand federal, state and local tax matters, cases and planning/transactions involving multiple types of businesses, entities, trusts and individual taxpayers. He has also represented more than 120 members of the past and present Fortune 500.

Applying creativity, experience and work ethic, Mark serves his clients daily on all elements of state, local and federal taxation as well as civil/criminal tax controversy/litigation, business law, gaming law, economic development and incentives, tax-related governmental relations and bankruptcy taxation, with significant experience in the manufacturing, renewable energy space and the automotive and maritime industries.

As a thought leader on taxation, over the years Mark has moderated, presented or spoken at more than 275 seminars and conferences sponsored by various organizations, including the Council on State Taxation, American, Kentucky and Louisville Bar Associations, Institute for Professionals in Taxation, Hartman SALT Forum, Southeastern Association of Tax Administrators, NYU Advanced SALT Conference, TEI and many more organizations.

What Clients Say About Mark

Mark provides outstanding state tax expertise and exceptional client service.

Mark has been a tireless advocate for my company. He is widely regarded as the preeminent Kentucky tax advocate practicing today. I am very pleased with the results Mark has provided over the past 3 years and have enjoyed working with him.

Mark is an excellent tax attorney who is well respected among his peers.

Mark was very responsive, and we efficiently resolved our case.

Mark is an excellent state and local tax lawyer.

Mark has made the ongoing tax work a great experience. We are not located in Kentucky and needed someone who could navigate the intricacies and nuances of the KY Dept of Revenue. An organization that was not familiar to our company or tax department. Mark is incredibly knowledgeable on our specific tax issue and has been critical in moving the issue through the various levels of KY tax administration. All the while being flexible, communicative and demonstrating strategic thinking about not only the case but helping us think thru the various alternatives and options. A true partner. I've recommended him to other companies and would gladly hire him again.

Mark is one of the very best state and local tax practitioners in the country and has consistently over many years and project delivered high value results.

Extremely knowledgeable and able to drive results.

Other Info About Mark

Experience

Economic Development Successes

Tax and Incentives Counsel in the two largest manufacturing related economic development projects in Kentucky history.

Tax and Incentives Counsel in the two largest single bourbon industry economic development projects in Kentucky history.

Tax and Incentives Counsel on over 15 renewable energy projects in Kentucky.

Tax and Incentives Counsel in over 100 economic development projects in Kentucky where incentives such as industrial revenue bonds, statutory incentives (KBI, KEIA, KJDA, KREDA, KRA, KEI), local grants, tax rulings, and forgivable loans were deployed or utilized.

Counsel in over 20 projects involving the deployment of or compliance with Foreign Trade Zones (FTZ).

Decades of experience in legislative policy areas and legislative and regulatory matters concerning tax and incentives related topics.

Tax Litigation Successes

Cincinnati Bell, Inc. v. Dept. of Revenue, Civil Action No. 24-CI-0157 (Boone Cir. Ct., 2026), reversing File No. K22-R-003 (KBTA 2022) (Taxpayer victory in first impression issues of application of the “functional” test to determine business or non-business income)

Airbnb, Inc. v. Hon. Thomas Wingate and Kentucky League of Cities, Inc. and Kentucky Travel Industry Association, Inc., Case No. 2025-SC-0331-MR (Ky. 2026), rev’s Case No. 2025-CA-0130 (Ky. App. 2025) and Case No. 23-CI-01086 (Franklin Circuit Court, 2024)

(Taxpayer victory in first impression issue of trade group association standing to enforce local tax laws).

Rent-A-Center EAST, Inc. v. Dept of Revenue, Case Nos. 2024-CA-1162 & 2024-CA-1167-MR (Ky. App. 2025), aff'g in part and rev's in part Civil Action No. 23-CI-00271 (Franklin Circuit Court, 2023) and File No. K14-R-018 (KBTA) (Taxpayer victory in first impression issues of household goods exemption and merchant's inventory rate)

Marathon Pipe Line LLC v. Dept. of Revenue, 653 S.W.3d 104 (Ky. App. 2022), disc. review denied, No. 2022-SC-0233 (Ky. 2022), aff'g Civil Action No. 19-CI-00750 (Franklin Circuit Court, 2021), and File No. 17-R-054, Order No. K-25930 (KBTA June 25, 2019) (Taxpayer victory in first impression issue on classification of underground pipeline as tangible personal property and tax value of same for PSC Tax/ad valorem tax purposes)

Rapp, et al. v. Costco Wholesale Corp., Civil Action No. 17-CI-005327 (Jefferson Cir. Ct., Div. 10) (October 27, 2022) (Taxpayer victory in first impression issue of retroactive nature of class action bar in putative sales tax overcollection class action)

Haier, Inc. v. Jefferson County PVA, Civil Action No. 19-CI-004516 (Jefferson Circuit Court, 2020), reversing File Nos. K17-S-105, et al., Order No. K-25929 (KBTA, 2017) (Taxpayer victory in first impression issue on use of division purchase price allocation as fair cash value of plant for tax purposes)

Dept. of Revenue v. Rent-A-Center East, Inc., Case No. 2017-CA-001653-MR (Ky. App. 2019), disc. review denied, No. 2019-SC-0461 (Ky.), aff'g Civil Action No. 16-CI-1075 (Franklin Cir. Ct., 2017), rev'g Case No. K14-R-17, Order No. 25136 (KBTA, 2016) (Taxpayer victory in first impression issue on taxability of loss/damage waivers for sales tax purposes)

Mark F. Sommer and Tax Analysts v. Finance and Admin. Cabinet, Kentucky Dep't of Revenue, Civil Action No. 13-CI-00029 (Franklin Cir. Ct., Div. I, Jun. 25, 2015), aff'd 2015-CA-001128 (Ky. App. 2017), aff'd 2017-SC-000071 (Ky. 2018) (Taxpayer victory in first impression issue appealing denial of open records request seeking

Final Rulings issued by the Department under KRS Chapter 131 and awarding attorneys' fees due to willful denial by Department during a 10-year dispute.)

NASCAR Holdings, Inc. v. Testa, 97 N.E. 3d 414 (OH 2017), Reversing Case No. 2015-263 (Ohio BTA 2015) (Taxpayer victory in first impression case on issue of jurisdictional propriety of non-Ohio counsel executing petition of tax appeal)

Chegg, Inc. v. Finance and Administration Cabinet, Dep't of Revenue, et al., Civil Action No. 14-CI-170 (Franklin Cir. Ct., Div. II, Oct. 29, 2014), aff'd 497 S.W.3d 771 (Ky. App. 2016), disc. review denied, No. 2016-SC-000164-D (Ky. 2016) (Taxpayer victory in first impression case on issue of leased property qualifying for goods-in-transit property tax exemption)

Finance & Admin. Cabinet, Dep't of Revenue, Commonwealth of Kentucky v. Mark F. Sommer, Civil Action No. 15-CI-00213 (Franklin Cir. Ct., Div. I, Apr. 1, 2016) (Taxpayer victory in first impression issue concerning ability of practicing attorney to assert non-commercial use exception when requesting open records in the form of court pleadings from state agency)

AT&T Corp. and Subsidiaries v. Finance and Admin. Cabinet, Dep't of Revenue, No. 2008-CA-1888 (Ky. App. 2014), disc. review denied, No. 2014-SC-430-D (Ky. 2015) (Taxpayer victory in first impression case on physical presence nexus and composition of elective consolidated group for Kentucky corporation income tax purposes)

Wilgreens, LLC and Walgreen Co. v. Fayette County PVA, No. 2015-CA-0407 (Ky. App.), aff'g Civil Action No. 14-CI-1566 (Fayette Cir. Ct., Feb. 18, 2015)

(served as Amicus Curiae counsel on behalf of Kentucky Retail Federation, Inc. in first impression case on real property taxation of leasehold interests)

Dept. of Revenue v. Hon. Thomas Wingate (real party Chegg, Inc.), 2014-CA-000855 (Ky. App., Aug. 14, 2014), aff'g Civil Action No. 14-CI-00170 (Franklin Cir. Ct., Div. II, Oct. 28, 2014) (Taxpayer victory in first impression case on issue of bar upon Department pursuing collection activity while tax deficiency dispute is on appeal)

Kentucky Dep't of Revenue v. Mark F. Sommer, Civil Action No. 12-CI-01582 (Franklin Cir. Ct., Div. II, Oct. 6, 2014) (Taxpayer victory in first impression issue appealing denial of open records request seeking documents in the form of court pleadings then in the possession of the Department)

Dept. of Revenue, Fin. & Admin. Cab. v. Cox Interior, Inc., 400 S.W.3d 240 (Ky. 2013) (served as Amicus Curiae counsel on behalf of Kentucky Chamber of Commerce, Inc., and National Federation of Independent Business in Taxpayer victory in first impression case concerning ability of party to recover tax refund subsequent to letting protest period lapse)

Ford Motor Credit Co. v. Dep't of Treasury, No. 10-481 (U.S. Jan. 18, 2011) (cert. denied), reviewing No. 289781 (Mich. App. Jan. 12, 2010) (unpublished)
(served as Amici Curiae counsel on behalf of U.S. Chamber of Commerce in case concerning the constitutionality of retroactive state tax legislation)

Revenue Cabinet v. Asworth Corp., et al.
Nos. 2007-CA-002549-MR, 2008-CA-000023-MR, (Ky. App. Nov. 20, 2009), as modified Feb. 5, 2010, 2009 WL 3877518, cert. denied, No. 2009-SC-000816 (Ky. Aug. 2010), cert. denied (U.S. Jan. 24, 2011) (first impression case on taxation (physical presence nexus and apportionment) of flow-through entities for Kentucky corporation income tax purposes)

Ford Motor Co. v. Jefferson County Prop. Valuation Adm'r, File Nos. K08-S-166 and K09-S-338, Order No. K-20934 (KBTA Sept. 22, 2010) (Taxpayer victory in second largest manufacturing plant real property tax valuation case tried to judgment in Kentucky)

Johnson Controls, Inc. et al. v. Miller, No. 09-981 (U.S. Feb. 20, 2010) (cert. denied) (served as amicus curiae counsel on behalf of Kentucky Chamber of Commerce in first impression case concerning the constitutionality of retroactive state tax legislation)

Monumental Life Ins. Co. v. Dep't of Revenue, 294 S.W.3d 10 (Ky. App. 2008), disc. review denied, No. 2008-SC-000739 (Ky.), cert. denied, No. 09-865 (U.S. Mar. 29, 2010) (first impression action on

ERISA preemption for ad valorem intangibles taxation of domestic life insurance companies)

St. Andrew Orthodox Church, Inc. v. Freeman, 294 S.W.3d 425 (Ky 2009), affirming reversing in part Nos. 2006-CA-000305-MR and 2006-CA-000458-MR (Ky. App.) (first impression case construing constitutional exemption for religious organizations of Section 170 of Kentucky Constitution).

Amazon.com, Inc. v. Dep't of Revenue, Civil Action No. 07-CI-2018 (Franklin Cir. Ct., Div. I, 2008) (Taxpayer victory in first impression issue of abuse of discretion and discovery privilege standards in corporate income tax)

Monumental Life Ins. Co. v. Dep't of Revenue, 201 S.W.3d 500 (Ky. App. 2006) (first impression issue concerning duty of administrative agency such as KBTA to develop and maintain administrative record for appeal)

General Electric Co. v. Jefferson County PVA, Order No. K-18745, 2002 WL 31318636 (KBTA October 8, 2002) (Taxpayer victory in largest manufacturing plant real property ad valorem tax valuation case tried to judgment in Kentucky)

Elk River Resources, Inc. et al. v. Revenue Cabinet, Civil Action Nos. 98-CI-1221 and 98-CI-1223 (Franklin Cir. Ct. 2000), appeal dismissed, No. 2000-CA-0329 (Ky App. 2001) (first impression issue on constitutionality of budget bill retroactively barring unitary method corporation income tax returns)

St. Ledger et al. v. Revenue Cabinet, 942 S.W.2d 893 (Ky. 1997) (served as Amicus counsel in first impression case determining Ad Valorem intangible tax is unconstitutional).

GTE & Subsidiaries et al. v. Revenue Cabinet, 889 S.W.2d 788 (Ky. 1994) (served as Amicus Counsel in first impression case determining legitimacy of the unitary filing method for corporation income tax)

Revenue Cabinet v. Joy Technologies Inc., 838 S.W.2d 406 (Ky App. 1992), affirming Civil Action No. 90-CI-173 (Hopkins Circ. Ct. 1991), reversing Case No. K88-R-258 (KBTA 1990), Discretionary Review

denied, No. 1992–SC–0390 (Ky. 1992) (Taxpayer victory in first impression issue on sales tax exemption for labor in CEP transactions).

Revenue Cabinet v. Southwire Co., 777 S.W.2d 598 (Ky. App. 1989), Discretionary Review denied, No. 1989–SC–0410 (Ky). (Taxpayer victory in first impression issue on net operating loss carry forwards for corporation income tax)

Education

University of Cincinnati, College of Law, J.D., 1988

Xavier University, Williams College of Business, B.S.B.A., Finance, 1985

Courts

Kentucky Supreme Court, 1988

U.S. District Court, Western District of Kentucky, 1988

United States Tax Court, 1988

U.S. District Court, Eastern District of Kentucky, 1989

U.S. Court of Federal Claims, 1989

U.S. Court of Appeals for the Sixth Circuit, 1989

U.S. District Court, Northern District of Illinois, 1990

U.S. Supreme Court, 1995

U.S. District Court, Southern District of Indiana, 2000

U.S. Court of Appeals for the Eleventh District, 2006

Recognition

The Best Lawyers in America® 2016, 2018, 2022, 2024, 2025 and 2026 Litigation and Controversy and Tax “Lawyer of the Year” in Louisville, KY

The Best Lawyers in America® – Dual listed in Tax Law, 2003–2027 and Litigation and Controversy, 2003–2027

Recognized as a Kentucky Super Lawyer, 2007–2026

Recognized in *Southern Business & Development*, *The South's Best Economic Development Law Firms*, Fall 2023

Louisville Business First's "[20 People to Know in Economic Development](#)," 2017

State Tax Notes 2015 "Practitioner of the Year" Recipient, December 2015

State Tax Notes 2013 "Persons of the Year" Recipient, December 2013

Louisville Magazine, *Top Lawyers*, 2006–2016

Legal Leaders 2013 Recipient

Fellow of the American College of Tax Counsel (ACTC), Elected in 2008

Profiled in-insight: Five Questions with FBT Gibbons Tax Practice Chair Mark Sommer, *Daily Tax Report*, Bloomberg Law (June 26, 2026)

Profiled in "Some Reflections from Mark Sommer," *Journal of State Taxation*, CCH Incorporated, Winter 2022, Volume 41, Issue 1

Profiled in "Playing the Long Game," *Tax Analysts' Tax Notes State* (December 5, 2022)

Profiled in University of Cincinnati News, "UC Law alumni making a political impact," August 2022

Profiled in the *Tax Intelligence Report*, August 2008

Profiled in "Playing a Winning Game, Attorney Mark Sommer Guides Legal Matters for Sports Arena," *Louisville Business First*, August 2007

Recognized in multiple editions of *Who's Who in America–Law*, *National Directory of Who's Who of Executives and Professionals*, *Who's Who Among American Law Students*, *National Dean's List*, *Who's Who in the World* and *Who's Who Legal USA: Corporate Tax*

Professional Affiliations

Immediate Past Chair, Kentucky Lottery Corporation Board of Directors, 2016–2023; Service as Vice–Chair and Director 2005–2008

Georgetown University Law Advanced State and Local Tax Institute, past service on Advisory Board (2019–2021)

NYU Institute on State and Local Tax, Advisory Board Member (2022–present)

American Bar Association, Section of Taxation, Committee on State & Local Taxes, Chair, (2019–2021)/ Past Chair (2021–2023)/ past multi–term Vice–Chair of Committee on State & Local Taxes, 2013–2019

Member of Ky. Gov. Matt Bevin (R) Transition Team Steering Committee and Chair, Justice and Public Safety Cabinet Transition Team, 2015

Tax Notes State (Tax Analysts), Advisory Board Member

Institute for Professionals in Taxation’s 2016–2019 Income Tax Symposium Planning Committee

American Bar Association/Institute for Professionals in Taxation 2016–2025 Advanced Sales Tax Conference Planning Committee

Past Service on Kentucky Chamber of Commerce Board of Directors and Member of Executive Committee (2018–2024)

Federalist Society

Republican National Lawyers Association

Multistate Tax Report (Bloomberg BNA Tax Management), Past service on Advisory Board

Bloomberg BNA Multistate Tax Advisory Council Member

National Association of Foreign Trade Zones, Member

Journal of State Taxation (CCH, a Wolters–Kluwer Business), Advisory Board Member

Multistate Corporate Tax Guide (CCH, a Wolters-Kluwer Business),
Advisory Board Member

[Paul J. Hartman/Vanderbilt University School of Law State and Local
Tax Forum](#), Advisory Board Member

Kentucky Correspondent and Contributor for Tax Analyst's *Tax
Notes State*, 1992-present

Past service as General Editor for State of Kentucky, LexisNexis *Tax
Practice Insights*

Practitioner Commentator, CCH/Thomson Reuters Kentucky State
Tax Reporter

National Association of State Bar Tax Sections (NASBTS), past
Executive Committee Member & Past Chair

American Bar Association, Section of Taxation, Committee on State
and Local Taxes, State and Local Tax Transparency Task Force

[SEATA \(Southeastern States Tax Administrators Association\)](#), Past
Vice-Chair and Chair of SEATA Industry Council

[National Association of Property Tax Attorneys \(NAPTA\)](#), Kentucky
Delegate

[Council on State Taxation \(COST\)](#), practitioner partner

Kentucky Bar Association (Section of Taxation, including past
service as Chair and other leadership positions, including Liaison to
the Kentucky Society of CPAs)

Louisville Bar Association (Section of Tax, including past service as
Chair and other leadership positions and service for Louisville Bar
Foundation as well as Louisville Bar Center)

[Independent SALT Alliance \(ISA\)](#), Firm Representative

US Law Group, Tax Committee, past service

[Kentucky Chamber of Commerce](#) and [Greater Louisville, Inc. \(GLI\)](#),
including service on various fiscal, policy and taxation committees

Firm Committees

Tax, Benefits and Wealth Planning Practice Group Leader

Partner Compensation Committee, Member

Finance Committee, Member

Firm Tax Matters Partner

Benefits/Retirement Committee, Chair

Strategic Planning Committee, past service

Partner Personnel Committee, past service

Tax Team Leader, past service

Advancement Committee, past service

Presentations

Presenter, "Designing a Growth-Driven Tax Code," Kentucky Chamber of Commerce Economic Summit, Lexington Kentucky (May 2026)

Presenter "Sampling Cajun Audit Fare," 2026 ABA-IPT Advanced Sales Tax Seminar, New Orleans, Louisiana (March 2026)

Presenter, "The Top Ten (Non-Constitutional) Cases," NYU School of Professional Studies 44th Institute on State and Local Taxation, New York, New York (December 2025)

Presenter, "High Jumps on Hurdles – How to Overcome Common Issues in State Tax Litigation," 32nd Annual Paul J. Hartman State and Local Tax Forum, Nashville, Tennessee (October 2025)

Presenter, "State Constitutional Challenges to State Tax Laws," COST 2025 Spring Meeting and Audit Sessions, New Orleans, Louisiana (April 2025)

Presenter, "How to do the *FAIS-DO-DO*, the Cajun Audit Dance," 2025 ABA – IPT Advanced Sales Tax Seminar, New Orleans, Louisiana (March 2025)

Presenter, "Road Map for Driving Value Through Credits and Incentives," Deloitte 2025 National Multistate Tax Symposium, Orlando, Florida (February 2025)

Special Reporter, "TaxTok Goes the Clock: A Stitch of Important Kentucky Tax Updates," NYU School of Professional Studies 43rd Institute on State and Local Taxation, New York, New York (December 2024)

Presenter, "Preparing Your Witness to Testify: Battle Tested Strategies, Tactics and Options to Stay One Step Ahead of the Opposition," IPT 2024 Property Tax Symposium, Tuscon, Arizona (November 2024)

Presenter, "Agency Guidance and Judicial Deterrence," 31st Annual Paul J. Hartman State and Local Tax Forum, Nashville, Tennessee (October 2024)

Presenter, "Top Ten Income Tax Issues of 2024," 2024 SEATA Annual Meeting, Louisville, Kentucky (July 2024)

Presenter, "Sun Kissed Sustainability: Navigating Renewable Projects and Incentives," IPT's 48th Annual Conference, San Diego, California (June 2024)

Presenter, "With a Ruling Here and a Ruling There, Here a Ruling, There a Ruling, Everywhere a Ruling," ABA – IPT 2024 Advanced Sales Tax Seminar, New Orleans, Louisiana (Mar 2024)

Special Reporter, "What's Happening Everywhere Today?" NYU School of Professional Studies 42nd Institute on State and Local Taxation, New York, New York (December 2023)

Presenter, "The State of Office Market After COVID," IPT 2023 Property Tax Symposium, Tampa, Florida (November 2023)

Presenter, "Expanding Sales Tax to Services – A Kentucky Case Study and Policy Analysis," 30th Annual Paul J. Hartman State and Local Tax Forum, Nashville, Tennessee (October 2023)

Presenter, "Illuminating Kentucky's Landscape Through Electric Vehicles," Kentucky Commercial Real Estate Conference, Louisville, Kentucky (October 2023)

Presenter, "State of the States: Legislative Trends and Forecasting," IPT 2023 Sales Tax Symposium, Chicago, Illinois (October 2023)

Presenter, "View from the Bench – The 5 Most Impactful Recent Judicial Decisions," IPT 2023 Sales Tax Symposium, Chicago, Illinois (October 2023)

Presenter, "General Session: The New Frontier – Sales & Income Tax Considerations with E-Commerce and PL 86-272," IPT 47th Annual Conference, Grapevine, Texas (June 2023)

Presenter, "After the Honeymoon – Merger and Acquisition Sales and Use Tax Concerns," 2023 ABA/IPT Advanced Tax Seminars, New Orleans, Louisiana (March 2023)

Special Reporter, "What's Happening Everywhere Today? Including Local Taxes," NYU School of Professional Studies 41st Institute on State and Local Taxation, New York, New York (December 2022)

Presenter, "Everybody Wins: Advanced Negotiation Skills for Getting to 'Yes,'" IPT's 2022 Property Tax Symposium, Tucson, Arizona (November 2022)

Presenter, "When the Deal Dust Settles: What Should You Focus on Within the First 100 Days After a Transaction?" COST 53rd Annual Meeting, Orlando, Florida (October 2022)

Presenter, "Developments in Kentucky Property Tax Law," 2022 National Association of Property Tax Representatives–TEC Annual Conference, Kansas City, Missouri (October 2022)

Presenter, "Unexpected Audits...Why is This My Problems?" 29th Annual Parul J. Hartman State and Local Tax Forum, Nashville, Tennessee (October 2022)

Presenter, "Navigating the Appeals and Dispute Process," IPT's 2022 Sales Tax Symposium, Boston, Massachusetts (October 2022)

Presenter, "A Guided Hike Around Property Tax Abatement Peaks and Pits," IPT's 46th Annual Conference, Salt Lake City, Utah (June 2022)

Presenter, "What's New in Kentucky Tax?" IPT Nashville Chapter Luncheon Group Meeting, Nashville, Tennessee (June 2022)

Panelist, "Preserving Your Case, Penalty Abatement, VDAs & Amnesty Programs," 2022 ABA/IPT Advanced Tax Seminars, Virtual

(March 2022)

Presenter, "It's All About the Words: Statutory Construction," 28th Annual Paul J. Hartman State and Local Tax Forum, Nashville, Tennessee (October 2021)

Speaker, "And I'll Huff, and I'll Puff, and I'll Blow Your [Argument] Down, Statutory Construction – The Foundation of a Persuasive Tax Argument," ABA/IPT Advanced Tax Seminars (March 2021)

Speaker, "Mergers and Acquisitions: Transfer Taxes in the Purchase or Sales of a Business," ABA/IPT Advanced Tax Seminars (March 2021)

Moderator, "How Does Kentucky's Economy Rebound From COVID-19?" Kentucky Chamber of Commerce Webinar, A Responsible Plan for Return to Work Series (April 2020)

Speaker, "COVID-19 and the path ahead," ACG Kentucky Virtual Town Hall Meeting (April 2020)

Presenter, "2020 Tax Filing, Payment & Refund Deadlines," ABA Section of Taxation's Tax Implications of COVID-19 Webinar Series (April 2020)

Speaker, "Understanding the CARES Federal Stimulus," Northern Kentucky Chamber of Commerce Webinar (March 2020)

Presenter, "Hot Topics – East of the Mississippi," COST 2020 Advanced Sales Tax Conference and Audit Session, Las Vegas, Nevada (February 2020)

Moderator, "Trends in Statutory Interpretation in State Tax Cases," ABA Section of Taxation Midyear Meeting, Boca Raton, Florida (January 2020)

Presenter, "The Art of the Deal ... How to Ethically negotiate Rulings & Agreements," 29th Annual Ohio Tax Conference, Columbus, Ohio (January 2020)

Presenter, "Voluntary Disclosure Agreements (VDAs), Amnesty Programs and Back Channel Efforts – What is the Best Tool to Move Forward?" 29th Annual Ohio Tax Conference, Columbus, Ohio (January 2020)

Special Reporter, "Kentucky Tax Developments – 2019 Year In Review," NYU School of Professional Studies 38th Institute on State and Local Taxation, New York, New York (December 2019)

Presenter, "Preparing Your Witness to Testify: Battle Tested Strategies, Tactics and Options to Stay One Step Ahead of the Opposition," IPT 2024 Property Tax Symposium, Tuscon, Arizona (November 2024)

Presenter, "Combined and Unitary Reporting," 26th Annual Paul J. Hartman State and Local Tax Forum, Nashville, Tennessee (October 2019)

Presenter, "Audit Management & Defense in Practice," IPT Sales Tax 2019 Symposium, Orlando, Florida (September 2019)

Presenter, "Central Property Tax Assessment – A Bygone Practice?" 68th Annual SEATA Conference, Lake Buena Vista, Florida (July 2019)

Presenter, "Top Ten Income Tax Issues of 2024," 2024 SEATA Annual Meeting, Louisville, Kentucky (July 2024)

Presenter, "Wayfair and its Impact on Income Tax Nexus," 68th Annual SEATA Conference, Lake Buena Vista, Florida (July 2019)

Presenter, "Part I & II – Sales and Use Tax Audit Notice In Hand – Help!" 2019 ABA/IPT Advanced Tax Seminars, New Orleans, Louisiana (March 2019)

Presenter, "Penalties, Penalties, Penalties – Are There Ways to Mitigation Them?" COST 2019 Sales Tax Conference and Audit Session, Atlanta, Georgia (February 2019)

Presenter, "Mandatory Combined Reporting – Are We Living In a Unitary World?" 28th Annual Ohio Tax Conference, Columbus, Ohio (January 2019)

Moderator, "Murphy v. NCAA: Implications for State and Local Taxation," ABA Section of Taxation 2019 Midyear Meeting, New Orleans, Louisiana (January 2019)

Special Reporter, "What's Happening Everywhere Today," NYU School of Professional Studies 37th Institute on State and Local

Taxation, New York, New York (December 2018)

Presenter, "State Implications of Federal Tax Reform," 67th Annual Tulane Tax Institute, New Orleans, Louisiana (October 2018)

Presenter, "Southeastern Update – Hot Topics in High Cotton," 25th Annual Paul J. Hartman State and Local Tax Forum, Nashville, Tennessee (October 2018)

Presenter, "The Year in Review," IPT's 2018 Sales Tax Symposium, Indian Wells, California (September 2018)

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

Panelist, "Significant Cases in the Southeast and Around the Country," 68th Annual SEATA Conference, Nashville, Tennessee (July 2018)

Presenter, "Turning Back Time – How Far and What to Do With Omitted Property," 42nd IPT Annual Conference, Vancouver, British Columbia (June 2018)

Panelist, "Manufacturing Audit Issues in the Southeast – Panel of Experts Answer Your Questions," IPT Sales and Use Tax Workshop, Memphis, Tennessee (March 2018)

Presenter, "SALT Credits & Incentives for Manufacturers in the Southeast: Kentucky," IPT Sales and Use Tax Workshop, Memphis, Tennessee (March 2018)

Presenter, "MTC VDA Program – Online Marketplace Seller Voluntary Disclosure Initiative," IPT Advanced Tax Seminars, New Orleans, Louisiana (March 2018)

Presenter, "SALT Impact of Federal Tax Reform," ABA Section of Taxation 2018 Joint Fall Meeting, San Diego, California (February 2018)

Presenter, "VDAs, Amnesty Programs, Offers in Compromise and Back Channel Efforts – And The Best Tool to Move Forward Is?" 27th Annual Ohio Tax Conference, Columbus, Ohio (January 2018)

Special Reporter, "What's Happening Everywhere Today," NYU School of Professional Studies 36th Institute on State and Local Taxation, New York, New York (December 2017)

Presenter, "Ethical and Privilege Concerns in The World of Tax Outsourcing," IPT Income Tax Symposium, Chicago, Illinois (November 2017)

Presenter, "Negotiating Abatements vs. Incentive Awards," IPT 41st Annual Property Tax Symposium, Indian Wells, California (November 2017)

Presenter, "Top 10 Things to Always Do in A Property Tax Dispute," COST 2017 48th Annual Meeting, Orlando, Florida (October 2017)

Presenter, "KISS: Tax Ramifications of Damages," 2017 NARTC Fall Meeting, La Jolla, California (September 2017)

Presenter, "The Year in Review," IPT 2017 Sales Tax Symposium, San Antonio, Texas (September 2017)

Presenter, "Nasty States," IPT 2017 Sales Tax Symposium, San Antonio, Texas (September 2017)

Moderator, Policy Makers' Perspective Panel, Kentucky Chamber of Commerce Tax Summit, Lexington, Kentucky (September 2017)

Instructor, Brief-Writing Workshop, Multistate Tax Commission 50th Annual Meeting, Louisville, Kentucky (July 2017)

Presenter, "Voluntary Disclosures & Amnesty Programs," IPT 41st Annual Conference, Charlotte, North Carolina (July 2017)

Presenter, "Big Easy Income Tax Brawl," 67th Annual Southeastern Association of Tax Administrators (SEATA) Conference, New Orleans, Louisiana (July 2017)

Moderator, "Credit for Sales/Use Tax Paid to Other States," ABA Section of Taxation 2017 May Meeting, Washington, D.C. (May 2017)

Moderator, "The Annual Big Easy Brawl," 2017 ABA/IPT Advanced Tax Seminars, New Orleans, Louisiana (March 2017)

Presenter, "Kentucky Litigation and Tax Case Update," KyCPA State Tax Conference, Louisville, Kentucky (November 2016)

Presenter, "Prior Kentucky Tax Reform Initiatives," Kentucky Chamber of Commerce "Boot Camp," Frankfort, Kentucky (November 2016)

Moderator, "SALT Strategy," 2016 IPT Income Tax Symposium, Tucson, Arizona (November 2016)

Presenter, "Manufacturing vs. Service. Why It Matters," 23rd Annual Paul J. Hartman State and Local Tax Forum, Nashville, Tennessee (October 2016)

Presenter, "Best Practices: How to Make Sure Your Contracts Are Written to Cover Tax Considerations," COST's 47th Annual Meeting, Las Vegas, Nevada (October 2016)

Presenter, "Protecting Privileged Tax Information and Avoiding Waiver," Direct Energy CLE, Houston, Texas (August 2016)

Presenter, "Navigating Audits from Both Perspectives," 66th Annual Southeastern Association of Tax Administrators (SEATA) Conference, Asheville, North Carolina (June 2016)

Presenter, "Manufacturing Property Taxes Version 2.0: Will Recent Policy Changes Help or Hurt Your Business?" IPT 40th Annual Conference, Traverse City, Michigan (June 2016)

Presenter, "Equitable Tax Doctrines — Equity Based Exceptions to Assert When Pursuing Barred Tax Refunds," Independent SALT Alliance (ISA) Summer Meeting, Greenbrier, West Virginia (June 2016)

Presenter, "Handling Difficult Audits and Preparing for Potential Litigation," 2016 ABA/IPT Advanced Sales Tax Seminar, New Orleans, Louisiana (March 2016)

Presenter, "Sunlight as a Disinfectant versus the Possible Perils of Government in a Fishbowl: Transparency in Tax Administration and the Role of the Tax Department," ABA Section of Taxation 2016 Midyear Meeting, Los Angeles, California (January 2016)

Presenter, "Wazzup in Alternative Apportionment and Efforts to Stop Its Use," 25th Annual Ohio Tax Conference, Columbus, Ohio (January 2016)

Presenter, "Why Can't We Be Friends?" Paul J. Hartman/Vanderbilt University 22nd Annual State and Local Tax Forum, Nashville, Tennessee (October 2015)

Presenter, "State and Local Tax Forum Southeast States Update – Kentucky," Paul J. Hartman/Vanderbilt University 22nd Annual State and Local Tax Forum, Nashville, Tennessee (October 2015)

Moderator, "Alternative Tax Controversies," ABA Section of Taxation 2015 Joint Fall Meeting, Chicago, Illinois (September 2015)

Presenter, "Economic Obsolescence & Valuation," Southeastern Association of Tax Administrators (SEATA) 65th Annual Conference, Atlanta, Georgia (July 2015)

Presenter, "All Hands on Deck: The Marketplace Fairness Act," IPT 39th Annual Conference, San Diego, California (June 2015)

Presenter, "Minimizing Risk in Economic Development Incentive Projects," Lorman Education Services, Live Webinar (April 2015)

Presenter, "Protecting Privileged Information and Avoiding Waiver," Independent SALT Alliance (ISA) Winter Meeting, New Orleans, Louisiana (January 2015)

Presenter, "Protecting Privileged Information and Avoiding Waiver," 24th Annual Ohio Tax Conference, Columbus, Ohio (January 2015)

Presenter, "Kentucky State and Local Tax Update," Ohio CPAs Southwest Ohio Tax Update, Fairfield, Ohio (January 2015)

Prior presentations available upon request.

Major Publications

External Publications

["Five Questions With FBT Gibbons Tax Practice Chair Mark Sommer"](#), *Bloomberg Law*

Co-Author, "Should States Fear the OBBBA?" Board Briefs, Tax Notes State (August 11, 2025)

Co-Author, ["Hey, What About the Free Rivers Doctrine,"](#) *Journal of State Taxation*, CCH Incorporated, Summer 2025

Author, "Wynne Redux?" Board Briefs, *Tax Notes State* (April 29, 2024)

Co-Author, "Tax Amnesty in Kentucky Jeopardized by State's 'Punt' on Funding," *Bloomberg Tax, Daily Tax Report*® (September 14, 2023)

Co-Author, "Kentucky Amnesty: Dead and Gone?", *Journal of State Taxation*, CCH, Winter 2023

Co-Author, "Kentucky's Bourbon Barrel Tax May Be Headed Toward Bitter Ending," *Bloomberg Tax, Tax Insights & Commentary* (March 15, 2023)

[Presenter, "Kentucky's Bourbon Barrel Tax Ages to the Edge of Repeal," Bloomberg Tax, Talking Tax Podcast \(March 8, 2023\)](#)

Author, "Where do we go from here," Board Briefs, *Tax Notes State* (December 19, 2022)

Co-author, *Guide to Multijurisdictional Admission to Practice Requirements for State and Local Tax Lawyers*, Kentucky Chapter, American Bar Association (2020-2022)

Co-author, "Continuing to Pull Back the Curtain on Federal Relief Abuses," *Pratt's Government Contracting Law Report* (February 2022)

"What Times We Live In," Board Briefs, *Tax Notes State* (December 16, 2021)

Tribute: A Conversation About Mark, *Tax Notes State* (October 4, 2021)

Co-author, "Feds pursue fraud claims against PPP recipients," *Midsouth Employment Law Letter*, Vol. 2, No. 9 (September 2021)

["Solar and SALT – Sunshine is Making Hay," Journal of State Taxation](#), CCH, Fall 2021

"Hasta La Vista, 2020" Board Briefs, *Tax Notes State* (December 20, 2020)

Co-author, *Sales and Use Taxes: Kentucky*, Practical Law (Thompson Reuters) 2020-2022

"A Tax Tiger at Heart," Board Briefs, *Tax Notes State* Advisory Board Members honor the late Supreme Court Justice Ruth Bader Ginsburg (October 5, 2020)

Co-author, *Property Tax Deskbook*, Kentucky Chapter, American Bar Association, 1995–2023

"Wow – We Are Living It!" *Farewell 2019, Hello 2020!*, *Tax Notes State* (December 16, 2019)

Co-author, *Guide to Multijurisdictional Admission to Practice Requirements for State and Local Tax Lawyers*, Kentucky Chapter, American Bar Association (2019)

Co-author, *Sales and Use Taxes: Kentucky*, Practical Law (Thompson Reuters) (2019)

Co-Author, University of Kentucky/CLE Monograph "Chapter 13: Taxation of LLCs: State and Local Tax Issues," *Limited Liability Companies in Kentucky*, 4th ed. (2019)

"Sunscreen Helps to Prevent Burn From Sunshine," *Tax Notes State* (June 24, 2019)

"GILTI, or Not GILTI, That Is the Question!" *State Tax Notes* (March 18, 2019)

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

"Kentucky Tax Reform: An Overview," *Journal of State Taxation*, a Wolters Kluwer Publication (Fall 2018)

"Kentucky Tax Reform: An Overview," *IPT Insider*, a publication of Institute for Professionals in Taxation (September 2018)

"Is Kentucky's Tax Reform Dead on Arrival?" *Law 360*, July 19, 2018

"Tax Reform in Kentucky: What it Means for You," *Kentucky Chamber News*, May 2018

["How Kentucky Changed Its Nearly 100-Year-Old Tax Structure,"](#) *Law 360*, June 6, 2018

"Retroactive? Only Time Will Tell," Board Briefs, *State Tax Notes*, March 26, 2018

"In Memoriam: Chris Bergin," Letter To The Editor, *State Tax Notes*, December 11, 2017

"Today's Good, the Bad and the Ugly of Coal Taxation," *Journal of State Taxation* (Summer 2017)

"Hittin' the Trifecta and SALT," Bloomberg BNA's *Daily Tax Report* (May 5, 2017)

"How Would Federal Tax Reform Affect the States?" *State Tax Notes* (April 17, 2017)

"Federal Matters of SALT Significance – *Quill*," *State Tax Notes* (January 3, 2017)

"Tax reform without the locals isn't reform at all," *Louisville Business First* Op-Ed piece (October 21, 2016)

Sales and Use Taxes: Kentucky, Practical Law (Thompson Reuters) (2016)

"Transparency and SALT," *Best Lawyers Business Edition* (Summer 2016)

"Kentucky's Elusive Single Sales Factor," *IPT Insider Report* (November 2015)

"Life Is All About Taxes," *State Tax Notes* Op-Ed piece (September 30, 2015)

Previous publications available upon request.

Media Commentary

"Ky. Justices Say City Groups Can't Pursue Airbnb Taxes," Law 360 Tax Authority, a LexisNexis Company (June 26, 2026)

"Kentucky Set to Tax Event Prediction Markets in First for States," Daily Tax Report State, Bloomberg Law (April 2, 2026)

"Businesses Using Passthrough Entities Win Big in Trump Tax Bill," Bloomberg Law (August 11, 2025)

"Tax Law Benefits Small Businesses and the Wealth," Barron's (July 18, 2025)

"Ky. Law Could Be Model For Eliminating State-Level Deference," Law360 Tax Authority, a LexisNexis® Company (April 4, 2025)

"Kentucky Taxpayers Seek Class Action Suit Over Tax on Bullion," Tax Notes State (April 4, 2025)

"Ky. Gov. Vetoes Bill Mandating End to Agency Deference," Law360 Tax Authority, a LexisNexis® Company (March 25, 2025)

"Open Season on a Department of Revenue: SALT In Review," Law360 Tax Authority, a LexisNexis® Company (January 31, 2025)

"Justices' Pass on Philly Tax Muddles Income Tax Credit Rules," Law360 Tax Authority, a LexisNexis® Company (January 16, 2025)

"Tax Pros Signal Possible SALT Uncertainties After *Loper Bright*," Tax Notes State (November 4, 2024)

"Zilka: A No-Wynne Situation?" Tax Notes State (April 29, 2024)

"Pa. Justices' Philly Tax Ruling Highlights Local Control," Law360 Tax Authority, a LexisNexis® Company (December 1, 2023)

"Tech Cos. Can Pursue Mich. Sales Tax Fight Without Payment," Law360 Tax Authority, a LexisNexis® Company (October 27, 2023)

"Michigan Phone Providers Move Ahead with Sales, Use Tax Lawsuit," Bloomberg Tax's Daily Tax Report: State (October 26, 2023)

"Exemptions Can Pose Challenges When States Tax Services, Panelists Say," Tax Notes State (October 25, 2023)

"Kentucky Tax Amnesty Off as Governor, Lawmakers Point Fingers," Bloomberg Law News (September 13, 2023)

"Kentucky Enacts Barrel Tax Phaseout, Corrects SALT Cap Workaround," Tax Notes State (April 5, 2023)

"Kentucky Replaces Bourbon Barrel Tax With Tax on Warehouses," Bloomberg Tax's Daily Tax Report: State (March 31, 2023)

"Ky. Approves Sales Tax Changes, SALT Cap Workaround," Law360 Tax Authority, a LexisNexis® Company (March 27, 2023)

"Ky. Lawmakers OK SALT Cap Workaround, Sales Tax Changes," Law360 Tax Authority, a LexisNexis® Company (March 20, 2023)

"Kentucky Republicans Advance Tax Cut Bills," Tax Analysts' Tax Notes State (March 16, 2023)

"Kentucky House Approves Tax Cut, SALT Cap Workaround Bill," Tax Analysts' Tax Notes State (March 9, 2023)

"Kentucky's Bourbon Barrel Tax Ages to the Edge of Repeal," Podcast, Bloomberg Law News (March 9, 2023)

"Drinking and Driving: SALT in Review," Law360 Tax Authority, a LexisNexis® Company (March 10, 2023)

"Kentucky House Approves Tax Cut, SALT Cap Workaround Bill," Tax Analysts' Tax Notes State (March 9, 2023)

"Distillers Toast New Plan to End Kentucky's Bourbon Barrel Tax," Bloomberg Tax's *Daily Tax Report: State*® (February 24, 2023)

"Kentucky Supreme Court Finds Manufacturer's Purchases Exempt," Tax Analysts' State Tax Notes (December 27, 2022)

"Aluminum Biz's Purchases Tax-Exempt, Ky. High Court Says," Law360 Tax Authority, a LexisNexis® Company (December 16, 2022)

"Panel Urges Caution in Company Tax Departments' Handling of Niche Audits," Tax Analysts' *State Tax Notes* (October 21, 2022)

"Kentucky High Court Won't Hear Pipeline Classification Dispute," Tax Analysts' *State Tax Notes* (October 17, 2022)

"Marathon Victorious in Kentucky Pipeline Tax Appeal," Bloomberg Law News, (May 13, 2022)

"Kentucky Governor Vetoes Entire Revenue Bill, Including Its Income Tax Cut," Tax Analysts' *State Tax Notes* (April 18, 2022)

"Kentucky Measure Phasing Out State Income Tax Heads to Governor," Bloomberg Tax's *Daily Tax Report: State*® (March 20, 2022)

"Kentucky House Approves Personal Income Tax Phase-Out," Bloomberg Tax's *Daily Tax Report: State*® (March 4, 2022)

"Kentucky House Republicans Propose Income Tax Phaseout," Tax Analysts' *State Tax Notes* (March 2, 2022)

"Ky. Bill Would Offer Tax Amnesty, Outsource To Private Firm," *Law360 Tax Authority*, a LexisNexis® Company (January 7, 2022)

"Kentucky Tax Appeals Law Nixes Bond Requirement for Challengers," Bloomberg Tax's *Daily Tax Report*® (April 6, 2021)

"Questions Persist on Publication of DOR Guidance," *Tax Notes State* (February 8, 2021)

"More Focus on Publication of Kentucky DOR Rulings With Proposed Bill," *Tax Analysts' State Tax Notes* (February 8, 2021)

"Supreme Court Rejects Ohio CAT Assessment Challenge," *Tax Analysts' State Tax Notes* (October 12, 2020)

"Kentucky Governor Abolishes Claims Commission, Reinstates Board of Tax Appeals," *Tax Analysts' State Tax Notes* (September 14, 2020)

"Small Businesses Could Suffer From Kentucky Tax Appeal Overhaul," Bloomberg Tax's *Daily Tax Report*® (September 8, 2020)

"Ky. Gov. Creates New Tax Board, Dissolves Commission," *Law360 Tax Authority*, a LexisNexis® Company (September 4, 2020)

"Volunteerism In Pa. And Digital Ads in NY: Salt In Review," *Law360 Tax Authority*, a LexisNexis® Company (April 24, 2020)

"Kentucky Legislature Overrides Veto of Partnership Audit Bill," *Tax Analysts' State Tax Notes* (April 20, 2020)

"Tax Break for Breweries, Distilleries Vetoed by Kentucky Governor," Bloomberg Tax's *Daily Tax Report*® (April 13, 2020)

"Kentucky Legislature Passes Partnership Audit Bill," *Tax Analysts' State Tax Notes*® (April 6, 2020)

"\$2 trillion stimulus bill: What local business leaders need to know," *Louisville Business First* (March 27, 2020)

["Unemployed workers in Louisville eager for \\$1,200 coronavirus bailout checks," *Courier-Journal.com* \(March 25, 2020\)](#)

"Kentucky Tax Talk: What 3 Bills Show About Governor's Plans," *Law360 Tax Authority*, a LexisNexis® Company (February 20, 2020)

"Kentucky Plans to Nearly Double Auditors to Hike Tax Collections," Bloomberg Tax's *Daily Tax Report: State*® (February 12, 2020)

"The Year in Courts," Tax Analysts' *State Tax Notes* (December 30, 2019)

"Kentucky Tax Talk: A New Governor's New Tax Ideas," *Law360 Tax Authority*, a LexisNexis® Company (December 17, 2019)

"MTC Work Group to Discuss *Finnigan* and P.L. 86-272," *State Tax Notes* (October 31, 2019)

"Kentucky Tax Talk: What Governor Candidates Would Change," *Law360 Tax Authority*, a LexisNexis® Company (October 18, 2019)

"Kentucky DOR Updates Private Letter Ruling Procedures," Bloomberg Tax's *Daily Tax Report: State*® (July 30, 2019)

"Kentucky DOR to Publish Redacted Letter Rulings," Tax Analysts' *Tax Notes* (July 29, 2019)

"Ky. Tax Agency To Release Private Letter Rulings, As Ordered," *Law360 Tax Authority*, a LexisNexis® Company (July 26, 2019)

"Kentucky Judge Sets Deadline for DOR to Release Rulings," Tax Analysts' *Tax Notes* (July 19, 2019)

"States Will Go To Wayfair-Like Biz Tax Standard, Panelists Say," *Law360 Tax Authority*, a LexisNexis® Company (July 16, 2019)

"Rent-A-Center's Damage Waivers Not Taxable, Ky. Panel Says," *Law360 Tax Authority*, a LexisNexis® Company (July 12, 2019)

"Kentucky Overhauling Tax Ruling Releases After Lawsuit," *Law360 Tax Authority*, a LexisNexis® Company (June 25, 2019)

"Kentucky Voters Set Up a Showdown Over Teachers, Trump, Abortion," Bloomberg BNA's *Bloomberg Government* (May 22, 2019)

"Tax Policy in an Age of Cynicism," Tax Analysts' *Tax Notes* (May 13, 2019)

"Kentucky Supreme Court Won't Reconsider Tax Transparency Opinion," Tax Analysts' *Tax Notes* (April 19, 2019)

"Ky. Justices Won't Revisit Order Making Tax Rulings Public," *Law360 Tax Authority*, a LexisNexis® Company (April 18, 2019)

"Kentucky Governor Signs Cleanup, Transparency Bill," *Tax Analysts' Tax Notes* (April 15, 2019)

"Ky. Quickly Dissolves Public Records Shield For Tax Guidance," *Law360 Tax Authority*, a LexisNexis® Company (April 10, 2019)

"The Importance of Transparency in Government," *Tax Analysts' Tax Notes* (April 8, 2019)

"Kentucky Legislature Passes Cleanup, Transparency Bill," *Tax Analysts' Tax Notes* (April 1, 2019)

"In Reversal, Ky. Legislators Vote To Make Tax Rulings Public," *Law360 Tax Authority*, a LexisNexis® Company (March 29, 2019)

"Another Round of Tax Tweaks Clears Kentucky Legislature," *Bloomberg Tax's Daily Tax Report: State*®, (March 29, 2019)

"New Ky. Law Excludes Tax Rulings From Public Record Requests," *Law360 Tax Authority*, a LexisNexis® Company (March 27, 2019)

"Ky. To Tax Marketplace Facilitators, Give Banks A \$56M Break," *Law360 Tax Authority*, a LexisNexis® Company (March 26, 2019)

"Kentucky Legislature Deals Setback to Transparency," *Tax Analysts' Tax Notes* (March 25, 2019)

"Kentucky Legislature Passes Bank Franchise Tax Repeal, Marketplace Provisions," *Tax Analysts' Tax Notes* (March 18, 2019)

"Kentucky lawmakers secretly approved a loophole to hide tax documents from the public," *Lexington Herald Leader* (March 15, 2019)

"Kentucky Bill Would Mandate Marketplace Sales, Use Tax Collection," *Law360 Tax Authority*, a LexisNexis® Company (March 13, 2019)

"Kentucky House Passes Tax Overhaul Cleanup, Marketplace Bill," *Tax Analysts' State Tax Today* (February 25, 2019)

"Kentucky Businesses Seek Repeal of 'Rushed' Income Tax,"
Bloomberg Tax's *Daily Tax Report: State*® (January 30, 2019)

"Betting Case Looms Large For State Taxation, Specialist Says, 2019
Law360 18-167," *Law360 Tax Authority*, a LexisNexis® Company
(January 18, 2019)

"Ky. Nixes \$1.35M Refund Bid In Combined Reporting Appeal,"
Law360 Tax Authority, a LexisNexis® Company (January 11, 2019)

"Noteworthy State High Court Battles: SALT In Review," *Law360 Tax
Authority*, a LexisNexis® Company (November 9, 2018)

"Ky. High Court Says Tax Final Rulings Are Public Docs," *Law360 Tax
Authority*, a LexisNexis® Company (November 5, 2018)

"Kentucky Supreme Court Affirms Tax Transparency Opinion," Tax
Analysts' *State Tax Today* (November 2, 2018)

"Tax Protest Orders Public in Kentucky After Court Split," Bloomberg
Tax's *Daily Tax Report: State*® (November 1, 2018)

"More States Move To Combined Reporting Despite Biz Pushback,"
Law360 Tax Authority, a LexisNexis® Company (August 21, 2018)

"GILTI Considered Nontaxable Income by Kentucky DOR," Tax
Analysts' *State Tax Today* (August 17, 2018)

"Is Kentucky's Tax Reform Dead On Arrival?" *Law360 Tax Authority*,
a LexisNexis® Company (July 19, 2018)

"Ky. Tells Remote Sellers To Prepare For Tax Remittance," *Law360
Tax Authority*, a LexisNexis® Company (June 28, 2018)

"Attorneys React To Ruling In South Dakota V. Wayfair," *Law360 Tax
Authority*, a LexisNexis® Company (June 21, 2018)

"How Kentucky Changed Its Nearly 100-Year-Old Tax Structure,"
Law360 Tax Authority, a LexisNexis® Company (June 6, 2018)

["Tax attorney breaks down GOP tax changes; opportunities for more
adjustments," Pure Politics, Spectrum News \(May 8, 2018\)](#)

"Kentucky Businesses Not Keen on New Combined Reporting
Requirement," Tax Analysts' *State Tax Today* (April 30, 2018)

"The Good, Bad And Confusing: This Week's SALT In Review,"
Law360 Tax Authority, a LexisNexis® Company (April 20, 2018)

"Kentucky Legislature Overrides Veto of Tax Overhaul," Tax
Analysts' *State Tax Today* (April 17, 2018)

"Kentucky Manufacturers, Telecoms Score Tax Tweaks Over
Weekend," Bloomberg Tax's *Daily Tax Report: State* (April 17, 2018)

"Kentucky Lawmakers Approve Tax Code Overhaul," Tax Analysts'
State Tax Today (April 4, 2018)

"Kentucky Justices Focus on Taxpayer Privacy in Transparency
Case," Tax Analysts' *State Tax Today* (March 16, 2018)

"Kentucky Issues FAQs on New Federal Law's Effect on State Taxes,"
Tax Analysts' *State Tax Today* (January 22, 2018)

"Meet The Board," Tax Analysts' *State Tax Today* (January 1, 2018)

"Transparency Advocates Urge Kentucky High Court to Affirm
Appellate Ruling Against DOR," Tax Analysts' *State Tax Today*
(December 14, 2017)

"Kentucky Tax Guidance Procedures Greeted With Cheers," Tax
Analysts' *State Tax Today* (December 1, 2017)

"Kentucky DOR Says Final Rulings Excluded From Confidentiality
Law Exceptions," Tax Analysts' *State Tax Today* (October 18, 2017)

"Supreme Court May Take Up West Virginia Tax Credits Case,"
Bloomberg BNA's *Daily Tax Report* (September 20, 2017)

"Tax Transparency – Looking Through the Window," Tax Analysts'
State Tax Today (September 18, 2017)

"Kentucky High Court to Mull If Tax Protest Orders are Public,"
Bloomberg BNA's *Daily Tax Report* (August 28, 2017)

"Kentucky Supreme Court to Review Tax Transparency," Tax
Analysts' *State Tax Today* (August 23, 2017)

"Courts are Declining to Apply *Quill* to Variety of Taxes, Experts
Say," Tax Analysts' *State Tax Today* (July 13, 2017)

"Kentucky Governor Seeks Expert Input for Tax Reform Recommendations," *Tax Analysts' State Tax Today* (April 17, 2017)

"Special session an opportunity for holistic approach to tax reform, expert says," *Pure Politics, Spectrum News* (April 6, 2017)

"Paul H. Frankel, 'the Godfather of State and Local Tax,' Dies at 80," *Tax Analysts' State Tax Today* (March 1, 2017)

"Kentucky Governor Vows Major Tax Reform in Legislative Session," *Tax Analysts' State Tax Today* (February 10, 2017)

"Kentucky Court of Appeals Orders DOR to Publish Final Rulings," *Tax Analysts' State Tax Today*, January 17, 2017

"Meet the Board," *Tax Analysts' State Tax Today* (January 3, 2017)

"Kentucky Republicans Expect Major Tax Reform After Election Landslide," *Tax Analysts' State Tax Today* (November 11, 2016)

"Kentucky Court of Appeals Finds Pharmacy Property Wasn't Overvalued," *Tax Analysts' State Tax Today* (September 23, 2016)

"Kentucky High Court Sides with Textbook Rental Company Chegg," *Bloomberg BNA Tax Center* (September 23, 2016)

"Kentucky Supreme Court Declines to Hear DOR's Appeal on Personal Property Exemption," *Tax Analysts' State Tax Notes*, (September 19, 2016)

"Kentucky Governor Calls for Review of All Business Regs," *Tax Analysts' State Tax Notes* (July 8, 2016)

"North Carolina Lawmakers Vote to Require DOR to Publish Private Letter Rulings," *Tax Analysts' State Tax Today* (June 30, 2016)

"Letter From Distressed and Depressed Readers," *Tax Analysts' State Tax Today* (June 21, 2016)

"Kentucky Governor Signs Bill Distinguishing Effect of Tax Forms and Regs," *Tax Analysts' State Tax Today* (April 12, 2016)

"Minnesota Joins Trend of States Proposing Tax Haven Legislation," *Tax Analysts' State Tax Today* (March 30, 2016)

"Washington Tax Incentives: Development Tool or Bait-and-Switch Tactic?" Tax Analysts' *State Tax Today* (March 22, 2016)

"Kentucky DOR Urges Court of Appeals to Bar Release of Letter Rulings," Tax Analysts' *State Tax Today* (March 21, 2016)

"Kentucky Practitioner Asks Court to Affirm Order Requiring Release of Final Rulings," Tax Analysts' *State Tax Today* (March 14, 2016)

"Tax Analysts Files Brief With Kentucky Court of Appeals in Transparency Dispute," Tax Analysts' *State Tax Today* (March 14, 2016)

"Company's Textbook Rentals Eligible for Exemption, Kentucky Appeals Court Affirms," Tax Analysts' *State Tax Today* (March 8, 2016)

"Kentucky Court of Appeals Says Rented Textbooks Are Exempt From Property Tax," Tax Analysts' *State Tax Today* (March 8, 2016)

"Kentucky Bill Would Implement Combined Reporting and Market-Based Sourcing," Tax Analysts' *State Tax Today* (February 10, 2016)

"Working Together — the Good, the Bad, and the Ugly," Tax Analysts' *State Tax Today* (February 2, 2016)

"States' Combined Reporting Bills Likely Will Spark Debate," Tax Analysts' *State Tax Today* (January 11, 2016)

"Courts Do Not Owe Deference to State Tax Board, Kentucky High Court Says," Tax Analysts' *State Tax Today* (January 7, 2016)

"Year in Review: Practitioners — Brett R. Carter and Mark F. Sommer," Tax Analysts' *State Tax Today*, (December 21, 2015)

"Kentucky Governor Appoints Former Chamber Board Member as New DOR Head," Tax Analysts' *State Tax Today* (December 15, 2015)

"Practitioner of the Year 2015," Tax Analysts' *State Tax Today* (December 14, 2015)"State Files Brief With Ohio Supreme Court in Dispute Over Unauthorized Practice of Law," Tax Analysts' *State Tax Today*, December 11, 2015

"NASCAR Asks Ohio Supreme Court to Reinstate Assessment Case," Tax Analysts' *State Tax Today* (October 30, 2015)

"NASCAR Files Brief With Ohio Supreme Court Over the Unauthorized Practice of Law and BTA Jurisdiction," Tax Analysts' *State Tax Today* (October 29, 2015)

"Tax System Reform – Part 1," Tax Analysts' *State Tax Today* (October 28, 2015)

"Kentucky Tax Board Exempts Streaming Video From Cable, TV Taxes," Tax Analysts' *State Tax Today* (September 25, 2015)

"Kentucky AG Says Property Tax Appeals Boards Must Comply With Open Meetings Act," Tax Analysts' *State Tax Today* (August 26, 2015)

"Kentucky Supreme Court: Natural Gas Producers Are Solely Responsible for Severance Taxes," Tax Analysts' *State Tax Today* (August 25, 2015)

"The Advantages of Independent State Tax Tribunals," Tax Analysts' *State Tax Today* (July 22, 2015)

"Kentucky Judge Declines Rehearing, Orders Attorney Fees in Disclosure Case," Tax Analysts' *State Tax Today* (July 2, 2015)

"Equity Investor Tax Credits: Legislative Update," Tax Analysts' *State Tax Today* (July 1, 2015)

"Kentucky Supreme Court Dismisses Constitutional Challenge for Failure to Exhaust Administrative Process," Tax Analysts' *State Tax Today* (June 15, 2015)

"Walgreens property-value lawsuit could cost Kentucky schools hundreds of millions of dollars," *Herald-Leader*, Lexington (February 15, 2015)

"Kentucky Lawmakers Propose Changes to Interest, Penalties on Tax Payments," Tax Analysts' *State Tax Today* (February 13, 2015)

"Kentucky Lawmaker Introduces Taxpayer Bill of Rights," Tax Analysts' *State Tax Today* (February 11, 2015)

Featured Articles

[Thomson Reuters Quotes Mark Sommer on Tax Incentives for Data Centers](#)

[Table of Experts: Data Centers and AI](#)

[So Why Are Some Kentucky Cities and Counties Starting to Oppose Data Centers in Their Jurisdictions? \(Part 7\)](#)

[Kentucky-Based AI Data Centers — Let's Talk Incentives \(Part 6\)](#)

[Kentucky's Data Center Tax Incentive: What Hyperscale Developers Need to Know \(Part 5\)](#)

[Why Data Centers May Qualify for Kentucky's Manufacturing Tax Relief \(Part 4\)](#)

[Do AI Data Centers Make a Product? Kentucky Tax Law May Say Yes \(Part 3\)](#)

[Power, Water, and Tax Breaks: Why Kentucky Is Ripe for a Data Center Boom \(Part 2\)](#)

[Kentucky and Data Centers — The Next Frontier? \(Part 1\)](#)

[Care to Predict What Happens? Kentucky's New Prediction Markets Tax](#)

[Hey, What About the Free Rivers Doctrine?](#)

[Businesses Using Passthrough Entities Win Big in Trump Tax Bill](#)

[One Big Beautiful Bill: Sports Bettors and Gamblers Might Disagree](#)

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

[Long-Awaited Publishing of Kentucky Department of Revenue Administrative Writings – Will They or Won't They?](#)

[Kentucky Tax Amnesty After All?](#)

[Kentucky Tax Talk: Budget Focus Cools Tax Reform Efforts](#)

[Gold Bullion and Kentucky Sales Tax – The Ghost of Ceasar Haunts](#)

[New Local Tax Reform Bill in the Commonwealth](#)

[Kentucky Revenue and Tax Bill Moves Forward](#)

[Michigan Court of Claims Gives Taxpayers Clarity on Appeals Prerequisite of Paying Uncontested Portion of Tax Assessment](#)

[Kentucky Tax Talk: Clash Over Industrial Supplies Exemption](#)

[Kentucky Tax Talk: Taking Up the Dormant Commerce Clause](#)

[Tax Amnesty in Kentucky Jeopardized by State's 'Punt' on Funding](#)

[Kentucky Department of Revenue Reclassifies All Transmission Pipelines](#)

[Pollution Control Exemption Now Included on Kentucky Watercraft Tax Forms](#)

[Kentucky Tax Talk: Pros, Cons of the SALT Cap Workaround](#)

[Sports Betting in Kentucky – Now What?](#)

[Kentucky's Bourbon Barrel Tax May Be Headed Toward Bitter Ending](#)

[Kentucky Tax Talk: Trouble With the Incentive Oversight Bill](#)

[Proposed Phase Out of Kentucky's Bourbon Barrel Tax](#)

[Kentucky Reclassification of Pipelines for PSC Tax?](#)

[Kentucky Tax Bills Kicking Off the 2023 Legislative Session](#)

[More Revenue in Kentucky Means Individual Income Tax Cut For Kentuckians](#)

[Kentucky Tax Talk: Where Art Thou Kentucky Amnesty?](#)

[What's Next? The Individual Income Tax. Part Three – On Tax Policy, Is the Kentucky Governor Out Ahead of His Skis?](#)

[The Governor's Impact on Motor Vehicle and Fuel Taxes. Part Two – On Tax Policy, Is the Kentucky Governor Out Ahead of His Skis?](#)

[Kentucky Tax Talk: What's Next For Bourbon Barrel Revenue](#)

[What are the Governor's Powers? Part One – On Tax Policy, Is the Kentucky Governor Out Ahead of his Skis?](#)

[Kentucky Tax Talk: Speeding Up Public Service Co. Protests](#)

[Kentucky Tax Talk: Unpacking The 2022 Legislative Session](#)

[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](#)

[Income Tax to Be Eliminated in Kentucky?](#)

[Expansion of Local Tax Legislation Introduced](#)

[Planning to File a Refund Claim for Kentucky Property Taxes? Take Note of These Administrative Position Changes](#)

[Kentucky Tax Amnesty on the Horizon in 2022](#)

[What to Consider When a Nonprofit Enters the Cryptocurrency Arena](#)

[Fraud – Continuing to Pull Back the Curtain on Federal Relief Abuses](#)

[Kentucky Tax Talk: Confusion Over Manufacturing Exemptions](#)

[Solar and SALT – Sunshine is Making Hay](#)

[Update – Fraud Investigations Related to COVID-19 Assistance Programs](#)

[Kentucky's Racing Taxes Under Scrutiny](#)

[Ransomware and Bitcoin – New Proposed Cryptocurrency Reporting Requirements](#)

[Kentucky Tax Talk: General Assembly Makes Strides to Assist Businesses During the 2021 Legislative Session](#)

[Kentucky DOR Provides Guidance for Taxation of Solar Energy Equipment](#)

[Kentucky Tax Talk: Important Bills To Watch This Session](#)

[New Mandatory Electronic Filing in Kentucky – Benefit or Burden?](#)

[Ransomware and Bitcoin – Tax Troubles?](#)

[Not COVID Friendly – Kentucky Disallowing Deductions for Expenses Covered by PPP Loans](#)

[An Outlier? Kentucky DOR's Trust Nexus Positions](#)

[Transparency Enters A New Stage – Defense Act Anti-Laundering Provisions Now in Place](#)

[Kentucky Tax Talk: What's On Next Year's Legislative Agenda](#)

[Kentucky Tax Talk: What Appeals Board Reinstatement Means](#)

[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 Affordable Care Act Tax Refund Claim Looming](#)

[Kentucky Tax Talk: Pandemic Raises Telecommuting Issues](#)

[Tax Implications of COVID-19 Telecommuting in Kentucky and its Border States](#)

[Can Your Business Deduct Business Expenses Covered by a PPP Loan?](#)

[Kentucky Tax Talk: Budget Focuses on Pandemic Relief](#)

[CARES Act for Midsize to Large Businesses | Webinar](#)

[CARES Act for Small Businesses | Webinar](#)

[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](#)

[Kentucky General Assembly Passes Emergency COVID-19 Relief Bill](#)

[The CARES Act: Tax and Financial Relief for Businesses](#)

[COVID-19 Job Losses – Are Your Incentive Awards at Risk?](#)

[States Providing Filing Relief Against COVID-19 Impacts](#)

[Working Remotely: Can It Impact Your State and Local Tax Compliance?](#)

[COVID-19 Tax Impact Changes](#)

[Even Taxes Are Hit by COVID-19](#)

[Will 2020 be the year of clean-up tax legislation, and crack-down enforcement in Kentucky?](#)

[A New Governor's New Tax Ideas](#)

[Protecting Kentucky Taxpayer Rights Is Trending](#)

[Taxes and the Kentucky Gubernatorial Race](#)

[Kentucky Supreme Court Rules in Favor of Frost Brown Todd Tax Case](#)

[Unitary is Alive and Kicking in The Commonwealth](#)

[Is Kentucky's Tax Reform Dead On Arrival?](#)

© 2026 FBT Gibbons LLP. May be considered attorney advertising in some jurisdictions.