



## Nate Runyan

Partner

222 South Main Street, Suite 2200, Salt Lake City, UT 84101

P 801.799.5934

[nrrunyan@hollandhart.com](mailto:nrrunyan@hollandhart.com)

**Nate's practice focuses on state and local taxation, including property, sales, income, and severance tax issues.**

He is also experienced in representing clients in government relations, administrative law, and commercial litigation.

**Skilled Tax Dispute Resolution:** Nate represents clients in virtually all aspects of dispute resolution, including practicing before State and Federal Courts, mediations, arbitrations, state and local administrative tribunals, local boards of equalization, and lobbies.

**Income Tax Advisor:** Nate's clients look to him for guidance securing the financial health of their companies. He strategically devises methods to provide his clients with the maximum financial benefits.

Prior to law school, Nate worked as an income tax auditor for the Utah State Tax Commission. Before joining Holland & Hart, he was a judicial extern for Judge Ted Stewart of the United States Federal District Court for the District of Utah, a summer associate at Holland & Hart, and a summer associate at the Las Vegas office of Lewis and Roca.

### PRACTICES

State and Local Tax  
Income Tax  
Government  
Government Affairs  
Commercial Litigation  
Tax and Benefits  
Tax Controversy

### EDUCATION

Brigham Young University, J. Reuben Clark Law School, J.D., 2010  
*magna cum laude*  
*BYU Journal of Public Law*, Editor-in-chief

Brigham Young University, Marriott School of Management, B.S. Accounting, 2004  
*magna cum laude*

### BAR ADMISSIONS

Utah

### EXPERIENCE

#### State and Local Tax Law

Nate assists clients with a complete range of state and local tax matters:

- State income taxes
- Franchise taxes
- State and local gross receipts taxes
- Lobbying before state legislative and administrative bodies

### CLIENT RESULTS

#### State and Local Tax Law

Obtained a favorable ruling from the Utah Supreme Court for a large energy company regarding calculating Utah severance taxes on oil and gas. The decision was a substantial victory for all oil and gas producers that pay federal, state, or Indian royalties in Utah.

Obtained a favorable ruling from the Utah Supreme Court for Rent-A-Center determining that optional waiver liability fees were not subject to

sales tax.

Obtained excellent results in numerous property tax cases before county board of equalization and Tax Commission appeals.

### Commercial Litigation

Obtained a favorable ruling from the Utah Supreme Court enforcing real estate purchase contract for developer and successfully obtained an award of attorneys' fees in the case.

Obtained a favorable result in two-week jury trial before the federal district court in business litigation case.

### PUBLICATIONS

"Utah Tax Restructuring and Equalization Task Force Releases Draft of Tax Restructuring Policy Proposal," *Holland & Hart News Update*, Co-Author, 10/22/2019

"ABA Property Tax Deskbook," *Utah Chapter Contributor*, 2015-2018

"ABA Sales & Use Tax Deskbook," *Utah Chapter Contributor*, 2015-2017

"Taxpayer Victory in Utah Income Tax Single Sales Factor Case," *Holland & Hart News Update*, Co-Author, 10/12/2018

### SPEAKING ENGAGEMENTS

"Holland & Hart Tax Conference," *Annual Contributor*

"Use Taxes - The Hidden Dangers and Expanding Nexus Webinar," *www.lorman.com*, November 14, 2018

"Wayfair Decisions and The Ramifications," *Utah Bar Association, Tax Section*, October 2018

### RECOGNITION

- Mountain States Super Lawyers® Rising Stars, Tax, 2014-2019
- *Utah Business Magazine*®, Utah Legal Elite, Up and Coming, 2016-2019
- Utah State Tax Commission, Auditing Division, Employee of the Year, 2006-07

### PROFESSIONAL AND CIVIC AFFILIATIONS

- Utah State Bar, Tax Section, Chair 2017-2018, Vice Chair 2016-2017, Treasurer 2015-2016, Programs Chair 2014-2015
- J. Reuben Clark Law Society, Member
- Boy Scouts of America, Volunteer Local Leader
- Independent SALT Alliance, Member