



Steve Young

Partner

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Steve is a state and local tax attorney who provides strategic counsel to clients on state and local tax matters.

PRACTICES

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

EDUCATION

University of Utah, M.B.A., 1996
 University of Utah, J.D., 1996
 University of Utah, B.A., 1992

BAR ADMISSIONS

Utah

COURT ADMISSIONS

U.S. District Court for the District of Utah

Matters include property, sales, income, and severance tax issues. He advises clients on unclaimed property and state and local incentives, and he also represents clients in state and local tax litigation before administrative tribunals, local boards of equalization, courts, and lobbies.

CLIENT RESULTS

State Income Tax

See's Candies v. Utah State Tax Comm'n, 2018 UT 57 (Utah must follow the federal arm's length transfer pricing standard for transactions between related entities rather than being allowed unfettered discretion to reallocate income anytime income decreases).

McFarlane v. Utah State Tax Comm'n, 134 P.3d 1116 (Utah 2006) (holding that resident S corporation shareholders are entitled to a credit for any tax paid in another state that is measured by income).

Chambers v. Utah State Tax Comm'n, Case No. 050402915 (Utah Tax Court 2007) (holding an extraordinary 338(h)(10) gain to be non-business income).

Utah State Tax Comm'n Decision 99-0652 (2000) (under the U.S. Constitution, Utah cannot apportion a gain if the entity sold is not unitary with the seller, with only narrow exceptions).

Utah State Tax Comm'n Decision 16-155 (2018) (a taxpayer's economic activities must be considered in determining whether a taxpayer is a sales factor weighted taxpayer).

Utah State Tax Comm'n Decision 18-1582 (2019) (tax notice was untimely where it was not sent within the statute of limitations period to the address listed on the tax return under audit).

Helped craft, draft, and lobby through bills over several years moving Utah to a single sales factor.

Sales and Use Tax

Rent-A-Center v. Utah State Tax Comm'n, 2016 UT 1 (rental waiver charges cannot be taxed because they were not expressly included in tax

base by the Legislature).

Utah State Tax Comm'n Case No. 12-2871 (2016) (items sold outside Utah are entitled to the sales tax resale exclusion).

Utah State Tax Comm'n Case No. 05-1531 (2008) (royalties paid to extract gravel are tied to a real property interest rather than a sale of personal property and are thus not subject to Utah sales tax).

Helped craft, draft, and lobby through legislation over various years exempting all manufacturing and mining inputs from sales tax in Utah.

Property Tax

Utah State Tax Comm'n Decision 14-45 (2016) (in valuing a natural resource property, the Property Tax Division is allowed to reconcile the income and cost indicators of value, and is not required to use the higher of the two).

T-Mobile v. Utah State Tax Comm'n, 254 P.3d 752 (Utah 2011) (holding that goodwill is not subject to property tax in Utah).

WilTel, Inc. v. Beaver County, Utah State Tax Comm'n Case No. 98-0169 (filed amicus on behalf of numerous taxpayers in support of the Tax Commission's ruling that property tax may not be imposed on intangible property, which was upheld in *Beaver County v. WilTel*, 2000 UT 29).

Amoco v. Utah State Tax Comm'n, Utah Tax Court Case No. 980406701 (Utah Tax Court 2001) (holding that an after-tax DCF must be used to value oil and gas reserves in Utah for property tax purposes).

Severance Tax

Anadarko Petro. Corp. v. Utah State Tax Comm'n, 2015 UT 25 (non-taxable federal, state, and tribal interests must be excluded from all portions of the oil and gas severance tax calculation).

ExxonMobil v. Utah State Tax Comm'n, 2003 UT 53 (filed amicus brief in support of several taxpayers in support of the Utah Supreme Court's ruling that costs downstream from the wellhead are deductible).

Helped craft, draft, and lobby through legislation in 2004 clarifying that all costs downstream from the wellhead are deductible, and in 2016 clarifying that non-taxable federal, state, and tribal interests must be excluded from all portions of the oil and gas severance tax calculation.

PUBLICATIONS

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

"SCOTUS Ruling Opens Door for States to Collect Taxes for Online Sales," *Holland & Hart News Update*, Co-Author, 06/26/2018

SPEAKING ENGAGEMENTS

"Jedi Mind Tricks: How to Effectively Lobby Property Tax Issues," *Institute for Professionals in Taxation: 43rd Annual Conference*, San Antonio, TX, June 2019

"The Dangers of Tax Pyramiding," *Utah Taxpayers Association: 2019 Utah Taxes Now Conference*, Salt Lake City, UT, May 2019

"The Taxation of the Digital Economy," *ABA Section of Taxation: 2019 May Tax Meeting*, Moderator, Washington, D.C., May 2019

"Should Utah and Other States Incorporate All Provisions of Federal Tax Reform?," *Utah Taxpayers Association 2018 Utah Taxes Now Conference*, Salt Lake City, UT, May 2018

RECOGNITION

- Utah Tax Restructuring and Equalization Task Force, Appointed Non-voting Member, 2019
- Tax Practitioner of the Year Award, Utah State Bar Tax Section, 2016
- *The Best Lawyers in America*® Tax Law, 2014, 2017-2020
- Mountain States Super Lawyers®, Tax, 2010-2019
- *Utah Business Magazine*, Utah Legal Elite, Tax Law

PROFESSIONAL AND CIVIC AFFILIATIONS

- American College of Tax Counsel, Fellow
- American Bar Association State and Local Tax Committee, Vice President
- Utah State Bar Tax Section, Past President
- Utah Manufacturers Association, Board Member