Holland & Hart



Nate Runyan

Partner

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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 draws from his experience as an income tax auditor for the Utah State Tax Commission to provide tailored guidance to support the financial health of their companies. He strategically devises methods to provide his clients with the maximum financial benefits.

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.

PRACTICES

State and Local Tax
Federal Income Taxation
Government
State Government Affairs
Tax
Tax Controversy and Litigation
Tax-Exempt and Nonprofit Organizations
Appellate

INDUSTRIES

Mining
Energy and Resources
Financial Institutions
Healthcare
Oil and Gas

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
New Mexico

EXPERIENCE

State and Local Tax Law

Nate assists clients with a wide 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 tribal 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

"Apportionment Victory for Utah Taxpayers," *Holland & Hart News Update*, March 1, 2022

"ABA Sales & Use Tax Deskbook," *Utah Chapter Contributor*, 2015-2022

"ABA Property Tax Deskbook," *Utah Chapter Contributor*, 2015-2022

SPEAKING ENGAGEMENTS

"Utah Sales and Use Tax Update," *Utah Tax Conference 2025*, November 19, 2025

"Sales Tax Update & Refresher ," *Holland & Hart Utah Tax Conference*, November 2, 2023

"The Sales Taxation of Digital Products," Panelist, *COST's 54th Annual Meeting*, October 18, 2023

"Property Tax Incentives," *Holland & Hart's 2022 Utah Tax Conference*, 11/14/2022

"Utah Sales Tax Update," *Half Moon Education Seminar*, 08/11/2022

"Legislative Updates and Recent Court Decisions Affecting the Western Region," *IPT 2022 Annual Meeting*, 06/28/2022

"How to Help Improve Operations & Cash Management with O'Connor Commercial Tax Reduction Experts," *Choice Hotels International 66th Annual Convention*, Las Vegas, NV, 05/03/2022

"Sale for Resale Exclusion," *Holland & Hart 2021 Utah Tax Conference*, 11/18/2021

RECOGNITION

- *Best Lawyers: Ones to Watch® in America*, Commercial Litigation; Litigation and Controversy – Tax, 2022-2024
- *The Best Lawyers in America*®, Litigation and Controversy – Tax, 2027
- Mountain States Super Lawyers® Rising Stars, Tax, 2014-2020
- *Utah Business Magazine,* Utah Legal Elite, Up and Coming, 2016-

2019; Tax, 2020-2022, 2025

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
- Independent SALT Alliance, Member