Holland & Hart

PRACTICES

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

INDUSTRIES

Energy and Resources
Financial Institutions
Healthcare
Mining
Oil and Gas
Oil and Gas Litigation

EDUCATION

University of Utah, M.B.A., 1996

University of Utah, J.D., 1996

University of Utah, B.A., 1992

BAR ADMISSIONS

Idaho
Utah

COURT ADMISSIONS

U.S. District Court for the District of Utah

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.

He litigates state and local sales, property, income, severance, unclaimed property, and other state and local tax cases before administrative tribunals, local boards of equalization, and courts throughout the Rocky Mountain region. He lobbies state tax and local issues before the Utah Legislature, Utah State Tax Commission, and local governments. Steve consults with clients nationwide and represents large household-name clients as well as small businesses and individuals.

Steve was voted by his colleagues to be a Fellow of the American College of Tax Counsel. He is the Past Chair of the State and Local Tax Committee of the Tax Section of the American Bar Association, and Past Chair of the Tax Section of the Utah State Bar. He routinely speaks and publishes nationwide on state and local tax issues, and sits on the Board of Editors of the ABA Property Tax Deskbook and the Journal of Multistate Taxation.

Steve serves as Practice Group Leader for the firm’s Tax and Benefits practice group.

EXPERIENCE

Steve advises clients on a range of state and local tax matters:

- Income taxes
- Sales taxes
- Property taxes
- Severance taxes
- Unclaimed property
- Incentives

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 Decisions 16-1358 (2022) & 99-0652 (2000) (under the U.S. Constitution as interpreted in *Meadwestvaco v. Ill. Dep't of Revenue*, 533 U.S. 16 (2008), Utah cannot apportion a gain if the asset sold is a business (including a corporation or partnership) and the business sold is not unitary with the seller).

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.

Buck v. Utah State Tax Comm'n, 2022 UT 11 (Represented several amici to help establish that, under the Utah statutes and the U.S. Constitution, taxpayers are allowed to present any evidence to establish they have moved from Utah).

Helped craft, draft, and lobby through legislation in 2022 creating a business income election in Utah.

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.

Helped craft, draft, and lobby through legislation in 2020 and 2022 clarifying that lessons are not subject to Utah sales and use tax.

Helped craft, draft, and lobby through legislation clarifying that amounts paid to access data are not subject to Utah sales and use tax.

Helped craft, draft, and lobby through legislation in 2023 to maintain a sales tax policy in the sand and gravel industry that is uniform amongst taxpayers and fairly sources the taxes to cities.

Helped craft, draft and lobby through legislation in 2023 to avoid double taxation of the car sharing industry.

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).

Helped craft, draft, and lobby through legislation in 2022 uniformly imposing property tax on all telecommunications properties in Utah.

Helped craft, draft, and lobby through legislation in 2022 relating to the taxation of pollution control equipment for refineries in Utah.

Worked with non-profits and government authorities to craft, draft, and lobby through legislation in 2020 specifying and clarifying how the non-profit property tax exemption is applied in Utah.

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

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

March 1, 2022

"Utah Domicile Victory for Taxpayers," *Holland & Hart News Update*, February 25, 2022

SPEAKING ENGAGEMENTS

"State and Local Tax Highlights," *Tax Hot Topics: TEI TopGolf 2026*, June 24, 2026

"Tax Hot Topics: TEI TopGolf 2026," June 24, 2026

"2026 Salt Lake City In-House Counsel CLE," Salt Lake City, Utah, May 19-20, 2026

"Utah Legislative Update," *Utah Tax Conference 2025*, November 19, 2025

"Utah Legislative & Tax Updates 2025," Co-Presenter, *Holland & Hart 2025 CLE Program for In-House Counsel*, May 20, 2025

"Utah Legislative Wrap-Up 2025," *Holland & Hart Utah Legislative Wrap-Up 2025*, March 19, 2025

"Utah Legislative Preview 2025," *Holland & Hart Utah Legislative Preview 2025*, January 15, 2025

"Utah Income Tax and Incentives ," *Utah Tax Conference 2024*, November 21, 2024

"Effective Tax Strategies," *Holland & Hart 2024 CLE Program for In-House Counsel*, May 20, 2024

"Utah Legislative Wrap-Up 2024," *Holland & Hart Utah Legislative Wrap-Up 2024*, March 21, 2024

"Taking the Mask off Tax Administration," *2024 ABA - IPT Advanced Tax Seminars*, March 11, 2024

"Utah Legislative Preview 2024," *Holland & Hart Utah Legislative Preview 2024*, January 4, 2024

"Utah Income Tax and Incentives," *Holland & Hart Utah Tax Conference*, November 2, 2023

"Utah Legislative Wrap-Up 2023," *Holland & Hart Utah Legislative Wrap-Up 2023*, March 15, 2023

"Public Law 86-272 and the Internet: Do Online Sellers Lose Their State Tax Immunity?," *ABA Tax Section 2023 Midyear Meeting*, February 10, 2023

"Utah Income Tax Issues," *Holland & Hart's 2022 Utah Tax Conference*, 11/14/2022

"Utah Legislative Wrap-Up 2022," *Holland & Hart Utah Legislative Wrap-Up 2022*, 03/24/2022

"Utah Income Tax Update," *Holland & Hart 2021 Utah Tax Conference*, 11/18/2021

RECOGNITION

- *The Best Lawyers in America*® Tax Law, 2014, 2017-2027; Litigation and Controversy – Tax, 2022-2027
- Utah Tax Restructuring and Equalization Task Force, Appointed Non-voting Member, 2019
- Mountain States Super Lawyers®, Tax, 2010-2019
- Tax Practitioner of the Year Award, Utah State Bar Tax Section, 2016
- *Utah Business Magazine,* Utah Legal Elite, Tax

PROFESSIONAL AND CIVIC AFFILIATIONS

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