

Daniel L. Butcher

Member

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He counsels clients on tax matters, particularly in the areas of state and local taxation. He has extensive experience with matters involving Texas franchise tax, Texas sales and use tax, and other state and local taxes, including administrative appeals, refund claims, and litigation. A significant part of this practice includes representing taxpayers before the Texas Comptroller of Public Accounts as well as the agencies responsible for state taxes in many other states in the U.S.

EXPERIENCE

- Represented many taxpayers in cases and proceedings seeking Texas state tax refunds or contesting assessments.
- Assisted numerous private companies in voluntary disclosure of state and local tax liability throughout the United States to reduce exposure to penalty, interest and back taxes.
- Assisted companies in negotiation of state sales and use tax collection agreements.
- Assisted taxpayers to reduce sales tax on aircraft and other "large ticket" item purchases.
- Assisted taxpayers in structuring business operations to reduce state corporate income and franchise tax.
- Analyzed and advised with respect to state transaction and income tax aspects of numerous mergers, acquisitions, and dispositions.
- Assisted taxpayers in negotiating and implementing tax incentive and tax abatement agreements.
- Represented taxpayer in *Home Interiors & Gifts, Inc. v. Strayhorn*, 175 S.W. 3d 856 (Tex.App.-Austin, 2005, pet.denied) (Texas franchise tax provisions governing "throwback" of out-of-state sales discriminated against interstate commerce and therefore violated Commerce Clause).
- *Rent-A-Center, Inc. v. Hegar*, 468 S.W.3d 220 (Tex. App. - Austin June 11, 2015) (rent-to-own business is primarily engaged in "retail trade" under SIC Manual and consequently subject to franchise tax at 1/2 percent rate, not 1 percent rate).

Practices, Industries & Services

Franchise & Licensing
Retail
Tax & Estate Planning

Areas of Emphasis

General Tax Planning
Opportunity Zones
State & Local Tax

Memberships

- State Bar of Texas, Tax Section, former Chairman, State Tax Committee, (1992-1994)
- former Chairman, Corporate Tax Committee (1991-1993)
- United States-Mexico Chamber of Commerce, Southwest Chapter, former General Counsel
- MediSend College of Biomedical Engineering Technology, Member, Board of Trustees
- Leadership Counsel on Legal Diversity, Member

Honors

- Named among Best Lawyers in America-Tax Law by Best Lawyers (2005-2011, 2014-2021)
- Received Compass Award from the Leadership Council on Legal Diversity (2018)
- Named among Best Lawyers in Dallas by D Magazine (2009, 2011, 2016-2017)
- Named Texas Super Lawyer by Thomson Reuters (2003-2013)



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Education

LL.M., Southern Methodist University, Dedman School of Law, Dallas, Texas, 1989

J.D., with Honors, University of Texas School of Law, Austin, Texas, 1984, Texas International Law Journal, Editor, 1983-84

B.S.A., cum laude, University of Denver, Denver, Colorado, 1981

State Bar Licenses

Texas