

# Sam Hallman

## Member

**Sam Hallman** has more than 45 years of experience in representing clients in transportation law transactional, regulatory, and litigation matters, and in corporate and business law transactions.

Sam represents for-hire and private trucking companies (including truckload carriers, LTL carriers, tanker carriers, hazardous materials transporters, flatbed carriers, reefer carriers, household goods carriers, drayage carriers, hotshot carriers, and end dump carriers), courier companies, freight forwarders, bus lines and other passenger carriers, transportation network providers, freight transportation brokers, logistics providers, warehouses and shippers in connection with surface, air and maritime transportation matters.

Sam regularly drafts and revises transportation and logistics contracts, independent contractor owner-operator agreements, and truck and trailer lease agreements. He regularly handles disputes involving freight charges and cargo loss and damage. Sam also represents transportation companies before state and federal agencies including registration and safety matters before the U.S. Department Of Transportation/Federal Motor Carrier Safety Administration, the Texas Department Of Motor Vehicles, and the Texas Department Of Public Safety.

He represents transportation companies in tax planning, issues and disputes involving the Texas franchise/margin tax, the International Fuel Tax Agreement or "IFTA", the Texas business personal property tax (taxation of trucks/tractors and trailers), and other state and local taxes before the Texas Comptroller of Public Accounts and before local tax appraisal districts. He has extensive experience in truck and trailer registration issues and taxation issues pertaining to the International Registration Plan or IRP. He is a trained transportation arbitrator and mediator and has been admitted by the American Arbitration Association as an arbitrator to its transportation arbitration panel and by the Transportation Lawyers Association as an arbitrator and mediator to its Transportation ADR Council's panel of transportation arbitrators and mediators.

In addition, Sam represents clients in connection with business entity formation, acquisitions, mergers and divestitures, workers' compensation/non-subscriber matters, and drafting of real estate purchase/sale contracts, real estate leases, employment agreements, non-compete agreements, non-solicitation agreements, and confidentiality agreements.

### Experience

#### Transactional Accomplishments

- Represented large Texas headquartered grocery company and affiliated trucking company in preparation and negotiation of numerous shipper-transportation broker contracts, shipper-carrier contracts and trailer interchange contracts.
- Represented a privately owned Houston, Texas headquartered Gulf Coast drayage trucking company in the sale of the company to a privately owned Memphis, Tennessee headquartered transportation and logistics company.
- Represented a privately owned Memphis, Tennessee headquartered transportation and logistics company in establishing drayage trucking operations at the Ports of Long Beach and Los Angeles, California.
- Represented large transportation broker and trucking company in the preparation of a records/document retention policy which meets applicable recordkeeping requirements of state and federal law including recordkeeping regulations of the U.S. Department Of Transportation/Federal Motor Carrier Safety Administration.
- Represented numerous trucking companies in structuring and restructuring of company legal entity structure to protect company assets and to limit liability.
- Represented transportation broker in preparation of contract to be used by the transportation broker in contracting with motor carriers to be arranged by the transportation broker to transport shipments tendered pursuant to the terms of the U.S. Government's third party logistics contract with Menlo Worldwide Government Services, LLC.
- Represented a major U.S. refrigerated motor carrier in connection with the acquisitions of the businesses of other refrigerated motor carriers, including a public refrigerated warehouse.
- Represented a third party logistics provider formed by several large truckload motor carriers in preparation of logistics contracts and freight transportation brokerage contracts between the third party logistics provider and



### Offices

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### Education

J.D., Baylor Law School, Baylor University, Waco, Texas, 1975

B.B.A., Baylor University, Waco, Texas, 1973

### State Bar Licenses

Texas

### Court Admissions

U.S. District Ct., N.D. of Texas

U.S. District Ct., S.D. of Texas

U.S. District Ct., W.D. of Texas

U.S. District Ct., E.D. of Texas

U.S. Court of Appeals, 5th Circuit

U.S. Supreme Court

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its shipper customers.

- Represented a third party logistics provider formed by several large truckload motor carriers in preparation of transportation contracts between the third party logistics provider and motor carriers.
- Represented a leading manufacturer of roofing materials (composition shingles) in connection with development and implementation of procedures to be followed and forms to be used for transportation of raw materials to, and finished goods from, the manufacturer's plants.
- Represented a leading manufacturer of roofing materials (composition shingles) in preparation of transportation contracts between the manufacturer and over fifteen trucking companies to be used to transport raw materials to, and/or finished goods from, the manufacturer's new plant in Pennsylvania.

#### **Litigation Accomplishments**

- Represented numerous major trucking companies and truck and trailer leasing companies in opposing substantial Texas business personal property tax assessments by the Dallas Central Appraisal District and other Texas local tax appraisal districts on trucks and trailers – resulting in substantial tax refunds and multi-million dollar future savings; Judgment rendered by Dallas County District Court in 2018 in favor of major trucking company and affiliated truck leasing company after trial in case of first impression holding that trucks were not taxable by Dallas County taxing units – Judgment upheld by the Texas Court of Appeals in Dallas Central Appraisal District and Dallas County Appraisal Review Board, Appellants v. National Carriers, Inc. and NCI Leasing, Inc., Appellees, No. 05-18-015-20-CV in the Court of Appeals, Fifth District of Texas; Summary Judgment granted by Dallas County District Court in 2018 holding that trailers leased to Dart Transit, Inc. by affiliated trailer leasing company were not taxable by Dallas County taxing units – Summary Judgment rendered by the 44th District Court of Dallas County, Texas in Highway Sales Inc., Plaintiff v. Dallas Central Appraisal District, Defendant, Cause No. DC-17-11998 in the 44th District Court of Dallas County, Texas, appeal by Dallas Central Appraisal District dismissed.
- Represented numerous oilfield trucking companies in successfully asserting, filing and collecting on Texas mineral liens for freight charges.
- Represented numerous transportation brokerage/logistics companies headquartered outside of the state of Texas in defending against attempts by the Texas Comptroller Of Public Accounts to assess and collect significant amounts of Texas franchise tax alleged to be owed by the transportation brokerage/logistics companies.
- Represented major Texas headquartered grocery company in defending against numerous claims of trucking companies for alleged secondary liability for freight charges.
- Successfully defended and negotiated favorable settlements for motor carriers in connection with safety enforcement actions brought against the motor carriers by the U.S. Department of Transportation/Federal Motor Carrier Safety Administration and by the Texas Department of Public Safety.
- Successfully defended a trucking company against claims by shipper for alleged consequential damages and damages under the Texas Deceptive Trade Practices Act resulting from computer equipment falling off of the trucking company's trailer during unloading by driver.
- Successfully represented a freight transportation broker in lawsuit against trucking company to recover for damage to cargo transported by the trucking company for the freight transportation broker's customer (the trucking company's liability was based upon a written contract between the trucking company and the freight transportation broker and upon an assignment to the freight transportation broker by the shipper of its damage claim against the trucking company).

#### **Arbitration Accomplishments**

- Served as the sole arbitrator in an arbitration proceeding between two railroads involving a disputed claim by one of the railroads against the other for substantial railcar detention charges.
- Served as one of the three neutral arbitrators in arbitration proceeding (with eight hearing days in Portland, Oregon) involving a transportation consulting contract dispute in which claim and counterclaim damages exceeding ten million dollars were sought by the parties.
- Served as sole arbitrator in arbitration proceeding involving a wrongful termination claim by a former railroad employee who was terminated after one of the railroad's trains collided with a motor vehicle resulting in the death of the motor vehicle driver.
- Served as sole arbitrator in arbitration proceeding involving a multi-million dollar contract dispute between one of the major truck tractor manufacturers and a large trucking company.

#### **Arbitrator Training**

- AAA Chairing an Arbitration Panel: Managing Procedures, Process & Dynamics (ACE005) (2006)

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- AAA Dealing With Delay Tactics in Arbitration (ACE004) (2005)
  - AAA Arbitration Awards: Safeguarding, Deciding & Writing Awards (ACE001) (2005)
  - AAA Arbitrator Update 2001; AAA Commercial Arbitrator Training (2000)

## Practices, Industries & Services

Corporate Law  
Transportation & Logistics

## Areas of Emphasis

State & Local Tax

## Memberships

- Dallas Bar Association, Member
- State Bar of Texas, Member
- Transportation Lawyers Association, President (2010-2011), President Elect (2009-2010), First VP and Editor of the Transportation Lawyer (2008-2009), Second VP (2007-2008), Secretary and Treasurer (2006-2007)
- Transportation Lawyers Association, Executive Committee, Voting Past President (2013-2014, 2015-2016, 2016-2017, 2017-2018, 2020-2021); Executive Committee Member (2001-2003, 2006-2008)
- Association Of Transportation Law Professionals, Member
- Conference Of Freight Counsel, Member
- Canadian Transport Lawyers Association, Member
- Texas Trucking Association, Member
- Park Cities Baptist Church, Member, Deacon, Former pre-school Sunday School Teacher

## Honors

- Named among Best Lawyers in America - Corporate Law by Best Lawyers (2016-2021)
- Distinguished Service Award from the Transportation Lawyers Association (2014)

## Presentations

- Transportation and Logistics Law, DFW/Mexico Logistics Group of the United States-Mexico Chamber of Commerce's Southwest Chapter (October 2001)
- Are Your Contractors Really Independent?, Southwest Movers Association 2000 Annual Conference (September 2000)
- Independent Contractors: Are They Really Independent?, Texas Motor Transportation Association Safety Management Council Seminar (September 1999)