



## Sam Megally

### Partner

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## OVERVIEW

Sam Megally focuses his state and local tax practice on both Texas and multi-state matters, particularly relating to tax planning and controversies involving income tax, sales tax, franchise tax, and property tax. He regularly advises clients on state and local tax planning matters, including in connection with mergers and acquisitions and commercial transactions, and has also represented taxpayers in economic incentive negotiations both within and outside of Texas. As part of his controversy practice, he has extensive experience representing taxpayers in tax disputes, including administrative proceedings and litigation against the Texas Comptroller, departments of revenue in other states, and local taxing jurisdictions both in and outside of Texas. He has also worked extensively on tax-related legislative representations, both in Texas and in other states. He has substantial experience representing taxpayers in a broad range of industries, including both e-commerce and traditional brick & mortar retailers, travel and tourism companies, air carriers and private aircraft operators, and hospitals and pharmaceutical and health care companies.

## ACHIEVEMENTS

- *Best Lawyers in America*, Tax Law, 2019, 2020, 2021, and 2022
- *Chambers USA*, Tax - Texas, 2017, 2018, 2019, 2020, 2021, and 2022
- *Best Lawyers in Dallas*, *D Magazine*, 2016, 2017, 2018, 2019, 2020, and 2021

## PROFESSIONAL / CIVIC ACTIVITIES

- Board of Trustees, Dallas Theater Center, 2019 - Present
- Board of Directors, The Family Place, 2017 - Present
- State Bar of Texas
  - Chair, Committee on Government Submissions, Tax Section, 2019 - Present
  - Chair, State and Local Tax Committee, Tax Section, 2016 - 2019

- Vice-Chair, State and Local Tax Committee, Tax Section, 2011 - 2016
- Texas Bar Foundation, 2016 - Present
- Dallas Bar Association
  - Tax Section
- Dallas Association of Young Lawyers Leadership Class, 2006
- Greater Dallas Chamber of Commerce, Young Professionals of Greater Dallas
  - Board, 2007 - 2008
  - Programs Committee, 2006
- Frequent *pro bono* representations
- Intern for the Honorable Priscilla Owen, Texas Supreme Court, 2003
- Intern for R. Ted Cruz, Texas Solicitor General, 2003

## SPEAKING ENGAGEMENTS

- "Are You Ready for Cyber Risk?," K&L Gates CFO Forum, January 29, 2020
- "*South Dakota v. Wayfair*: Where Are We Now?," State Bar of Texas Annual Meeting Tax Section, June 14, 2019
- "The Role of Marketplace Providers," A Post-*Wayfair* Deep Dive into Nexus, March 22, 2019
- "So You Want to be a Tax Lawyer?," University of Texas School of Law, State Bar of Texas Tax Section Law Student Outreach, March 5, 2019
- "Building Your Brand," SMU Dedman School of Law, Diverse Student Organizations Lunch and Learn, March 4, 2019
- "*Wayfair*: Implications and Updates," Texas Comptroller Annual Briefing, November 13, 2018
- "State Tax Issues for Investment Funds," American Bar Association Section of Taxation 2018 Fall Tax Meeting, October 5, 2018
- "Update on the Updates: Recent Texas Comptroller Rulemaking Activity," Texas Society of Certified Public Accountants Texas State Taxation Conference, August 7, 2017
- "Nexus Trends and Texas Developments," DFW-Area Institute for Professionals in Taxation Local Luncheon, July 26, 2017
- "State Tax Update," State Bar of Texas Annual Meeting, Tax Section, June 23, 2017
- "Introduction of Texas Comptroller of Public Accounts Glenn Hegar," Texas Comptroller Annual Briefing, October 4, 2016

- “Overview of Federal Constitutional Limitations on State Taxation,” Texas Comptroller Annual Briefing, October 5, 2015
- “Advice to My Former Self,” Fifth Annual 1L Leadership Council on Legal Diversity Scholars Summit, May 30, 2015
- “State and Local Tax - Overview and Updates,” State Bar of Texas Tax Section Tax Law Survey in a Day, February 28, 2014
- “Hot Topics: Non-Income Taxes,” Tax Executives Institute, Inc., Dallas/Fort Worth Tax School, April 24, 2013
- “State and Local Tax Overview,” SMU Dedman School of Law, Tax and Fiscal Policy, March 5, 2012
- “The New Texas Margin Tax a/k/a the ‘New and Improved Franchise Tax’,” State Bar of Texas Annual Meeting, Business Law and Corporate Counsel Sections, June 26, 2008

## EDUCATION

- J.D., The University of Texas School of Law, 2005 (*with honors*)
- B.B.A., Southern Methodist University, 1999

## ADMISSIONS

- Bar of Texas
- United States District Court for the Northern District of Texas
- United States District Court for the Western District of Texas

## THOUGHT LEADERSHIP POWERED BY HUB

- July 2022, New Risks of the Evolving Workforce – Tax Compliance Issues
- May 2022, May 2022 Accolades
- 28 March 2022, Sirius XM Radio, Inc. v. Hegar: Texas Supreme Court Rejects Comptroller Franchise Tax Apportionment Interpretation
- May 2021, May 2021 Accolades
- 10 March 2021, New Hampshire v. Massachusetts: Potential for Remote Working Tax Uniformity
- 2 October 2020, COVID-19: State Tax Implications of Remote Working Arrangements
- 13 August 2020, COVID-19: State Conformity to CARES Act Tax Relief: An Introductory Q&A
- 16 March 2020, COVID-19: Likely Impacts on U.S. State and Local Tax
- 27 June 2018, Wayfair Paves the Way to Change - and Confusion

- 10 January 2018, *Graphic Packaging Corporation v. Hegar*: Texas' Single-Factor Franchise Tax Apportionment Remains Mandatory
- 9 January 2018, Texas Comptroller Announces Tax Amnesty Program From May 1, 2018 Through June 29, 2018
- 2 March 2017, *Valero Refining-Texas, L.P. v. Galveston Central Appraisal District*: A Strategic Opportunity?

## OTHER PUBLICATIONS

- Quoted in "Texas Goods Deduction Spurring Wave of Franchise Tax Cases," *Tax Management Daily Tax Report: State, Bloomberg BNA*, No. 44, April 24, 2017
- "Texas Court of Appeals American Multi-Cinema Case: Sequel and Prequel," *Tax Management Weekly State Tax Report, Bloomberg BNA*, No. 10, January 27, 2017
- Quoted in "Texas Comptroller Seeks to Define Element of Tangible Property," *Tax Management Weekly State Tax Report, Bloomberg BNA*, No. 43, October 21, 2016
- Quoted in "Bar Asks Comptroller to Consider Revision on Proposed Texas EDA," *Tax Management Weekly State Tax Report, Bloomberg BNA*, No. 33, August 14, 2015
- "Texas Legislature Passes Tax Bills Affecting Sales and Use Tax Treatment of Aircraft and Certain Purchases by Radio Broadcasters," *Council on State Taxation Practitioner Connection*, Issue 15-14, July 2, 2015
- "Tax Division of Texas Bar Discusses Proposed Changes to Comptroller Rules," *Bloomberg Law*, August 30, 2012
- "Good Deeds, Good Business," quoted in *Texas Lawyer*, July 31, 2006
- Taxation, *SMU Law Review* Annual Survey Articles, 2006 - Present

## NEWS & EVENTS

- 1 June 2023, K&L Gates Receives Firm, Individual Rankings in 2023 *Chambers USA* Guide
- 18 August 2022, More Than 350 K&L Gates Lawyers Named Among 2023 Best Lawyers in America, Ones to Watch
- 1 June 2022, K&L Gates Receives Firm, Individual Rankings in 2022 *Chambers USA* Guide
- 19 August 2021, Nearly 300 K&L Gates Lawyers Named Among 2022 Best Lawyers in America, Ones to Watch
- 13 July 2021, K&L Gates Launches Expanded Guidebook on Doing Business in the United States
- 24 May 2021, Chambers USA 2021 Guide Recognizes K&L Gates Corporate Practice, Lawyers Among Leaders

- 23 April 2020, K&L Gates, Lawyers Recognized in 2020 Chambers USA Guide
- 26 April 2019, Chambers USA 2019 Guide Ranks K&L Gates, Lawyers Among Leaders

## MEDIA MENTIONS

- Interviewed, “Heavy Weight Tax Fight, New Hampshire and Massachusetts are Duking It Out Over Taxes...Get Your Tea Ready,” *Legal Talk Network*, April 12, 2021

## AREAS OF FOCUS

- Tax
- Public Policy and Law