



Mark A. Snider

partner

Mark has an extensive business and tax practice spanning across multiple subject matters and industries. Mark serves as legal counsel to clients in transactional, real estate, business, manufacturing, succession planning and tax matters.

Mark routinely serves as federal income tax counsel on mergers and acquisitions, corporate reorganization and business investment transactions. Mark engages in business and federal income tax planning for organizations in the manufacturing, banking, real estate, health care, energy, hospitality, transportation, education and non-profit sectors.

He also has a robust state and local tax practice, including being one of the most prominent property tax attorneys in Ohio, having appeared before and won multiple cases before the Ohio Supreme Court, Ohio Courts of Appeals and Ohio Board of Tax Appeals. Mark's state and local tax practice also includes Ohio sales and use, personal income tax and commercial activity tax litigation before the Ohio Department of Taxation, Ohio Board of Tax Appeals and appellate tribunals.

Mark is nationally known for his tax credit practice, which includes both developer and investor representations with respect to federal and state historic tax credits, federal low-income housing tax credits, federal and state new markets tax credits, various energy tax credits and various other types of state tax credits across the nation.

Mark serves in multiple leadership roles within the firm and serves on various committees. He leads the Corporate Department's summer associate program and interviews lateral candidates as well as law students. In addition to his legal practice, Mark is active on several governing boards of charitable and religious groups.

REPRESENTATIVE MATTERS

- Represented a large group of affordable housing industry members in achieving several victories regarding Ohio property taxation. Prepared amicus briefs and argued cases before the Ohio Supreme Court

CONTACT

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SOCIAL MEDIA

Blogs

bankingandfinancelawreport.com
employeebenefitslawreport.com
energylawreport.com

EDUCATION

Washington and Lee University
School of Law, J.D., *magna cum laude*, 2004

Denison University, B.S., *summa cum laude*, 2001

SERVICES

Tax, Estate Planning & Personal Wealth

- Tax
- Tax credit finance and affordable housing
- Tax exempt organizations

Real Estate

- Tax appeals
- Affordable housing and fair-housing
- Hospitality

- Represents historic tax credit investors in dozens of transactions nationwide involving historic real estate rehabilitations
- Represents several investors in dozens of investment fund and project-level low-income housing tax credits equity investments in various states
- Routinely serves as federal and state and local tax counsel in multimillion dollar M&A transactions, on both the buyer and seller side
- Obtained a \$1.1 million Ohio sales tax refund for an energy-related company with respect to certain contract worker / employment services arrangements and, separately, an \$800,000 Ohio sales tax refund for a large regulated public utility related to certain utility equipment

BAR ADMISSIONS

- Ohio
- U.S. District Court for the Southern District of Ohio

PRESENTATIONS

- “45L Energy Efficient Tax Credit for Home Builders and Multifamily Developers,” Porter Wright, Clark Schaefer Hackett, Birch Island Real Estate, Jan. 14, 2021
- “Real Estate Tax Valuations: A New Window of Opportunity!” Ohio Housing Conference, Nov. 6, 2018
- “Federal Tax Reform Highlights,” Columbus Apartments Association, March 8, 2018
- “Real Estate Tax Issues,” Ohio Housing Conference, Nov. 8, 2016
- “New Market Tax Credits,” KeyBank, Nov. 10, 2015
- “Year 15 Issues – LIHTC Overview and Strategies,” National Church Residencies, April 1, 2015
- “Proposed 2015-2016 Ohio Budget Bill and Tax Changes,” Ohio Chemistry Technology Council, March 2015
- “Law School and Careers in the Legal Field,” Denison University, March 2015
- “Mergers & Acquisitions Primer,” Ohio State Bar Association, January 2014
- “Hot Topics in Nonprofit Law,” GBQ Nonprofit Perspectives Seminar, Oct. 24, 2012
- “Property Tax Relief for Affordable Housing,” Leading Age Ohio Housing Committee, Sept. 25, 2012

PUBLICATIONS

- “High taxes—Section 280E’s effect on marijuana businesses,” *Thomson Reuters Cannabis Law*, April 2, 2020
- “Ohio service providers have plenty riding on sales tax,” *Columbus Business First*, March 20, 2015

SERVICES (CONTINUED)

Business Growth & Operation

- Tax planning
- Business transactions
- Organization, planning and financing
- Business succession planning
- Private fund formation
- Hospitality

Mergers & Acquisitions

- Transaction structuring
- Tax

Employee Benefits

- Nonqualified deferred compensation and executive compensation
- Employee Stock Ownership Plans (ESOPs)
- Tax-exempt and governmental employers
- Benefits issues related to mergers and acquisitions
- Audits and correction

Banking & Finance

- Tax credit financing

International Business & Trade

- International tax planning

Entrepreneurship & Startups

- Capital raising
- Entity formation
- Operations, transactions and governance
- Hospitality

Health Care

Sports

Education

Government & Regulatory Affairs

Cannabis

Labor & Employment

- Hospitality

Litigation

- Hospitality

PROFESSIONAL ASSOCIATIONS

- American Bar Association
- Columbus Bar Association
- Ohio State Bar Association

HONORS | AWARDS

- *Ohio Super Lawyers*®, Rising Stars Edition, 2009, 2011, 2014-2017
- Phi Beta Kappa

COMMUNITY

- Denison University, Class of 2001, Reunion Committee
- Ohio Crafts Museum and Ohio Designer-Craftsmen, Board Member and immediate-past Treasurer
- Village Community Church, Co-Treasurer and Member