

## Michael M. Giovannini

Partner

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*Michael has established himself as a creative strategist in the fast-moving world of state tax and unclaimed property. Clients rely on Michael to provide practical planning advice and technical guidance on a wide variety of cutting-edge issues, including those impacting e-commerce and stored value card programs.*

Michael Giovannini is a partner with Alston & Bird's State & Local Tax Team, focusing his practice on advising clients regarding all aspects of state and local tax and unclaimed property law. Michael concentrates on complex sales, use and corporate income tax issues and providing practical planning services for various state and local tax issues, with an emphasis on the sales and use tax issues associated with online sales, cloud computing and digital goods. He has significant experience advising clients regarding apportionment, nexus and unitary business principles. Michael also has experience representing clients in disputes with state revenue departments at both the administrative and judicial levels, as well as in multistate voluntary disclosure agreement initiatives.

Michael is a member of Alston & Bird's Unclaimed Property Team, providing comprehensive advice and guidance to clients regarding multistate unclaimed property planning issues and representing clients in unclaimed property audits and state voluntary disclosure agreements. Michael's unclaimed property practice includes extensive experience with gift card laws and the structuring of gift card programs, unclaimed property issues, consumer protection and other areas of regulation. Michael has represented regional and national banks and financial services companies.

He is a regular contributor to the Alston & Bird Tax Blog as well as various national publications, and he frequently speaks at local, regional and national tax and unclaimed property conferences.

### **Representative Experience**

- Provided sales and use tax planning and advice for a national mobile phone insurance provider.
- Represented major national retailers and service providers in various multistate unclaimed property audits.
- Provided planning and advice for the restructuring of national companies' gift card programs.
- Negotiated voluntary disclosure agreements for income, sales and use taxes with multiple state revenue departments.

### **Publications & Presentations**

#### **Publications**

- "Colorado Tax Change Is Bad News for Gift Card Issuers," *Law360*, April 22, 2019.
- "Ask the Experts: Questions Mortgage Servicers Should Be Asking About Unclaimed Property," *MBA Insights*, Mortgage Bankers Association, August 23, 2017.
- "Mortgage Servicers Should Review Escheat Compliance," *Law360*, July 13, 2017.
- "How Will Gorsuch Field State and Local Tax Issues?" *Today's General Counsel*, June/July 2017.

- “Dealing with Unclaimed Property Issues in Mergers & Acquisitions,” Lexis Practice Advisor Service, November 22, 2016.
- “Calif. Unclaimed Property Change For Banks, Customers,” *Law360*, October 27, 2016.
- “Losing the Forest for the Trees: Is It Really All About Physical Presence?” *IPT Insider*, July 2016.
- “The Fairly Related Prong: Back from the Dead or Flash in the Pan?” *State Tax Notes*, October 12, 2015.
- “Bloomberg BNA Q&A with the Authors of the New Third Edition of Bloomberg BNA’s Portfolio 1600 – Unclaimed Property,” *Bloomberg BNA*, August 7, 2015.
- “Viewing Recent Prepaid Card Policy Changes from an Unclaimed Property Perspective,” *Bloomberg BNA State Tax Report*, April 10, 2015.
- “Data Collection Rule Repeal Will Help NJ Businesses,” *Law360*, February 25, 2015.
- “Five Unclaimed Property Issues That Resist Easy Answers,” *Tax Report*, Institute for Professionals in Taxation, November 2013.
- “Has the Due Process Clause Gotten Its Groove Back?,” *State Tax Notes*, Vol. 64, No. 10, June 4, 2012.
- “New Jersey: Which Exit Will Holders Take from Unclaimed Property Reporting of Stored Value Cards?” *KeaNotes*, Vol. 10, No. 2, Summer 2012.
- “Georgia Enacts Omnibus Tax Reform Legislation,” *Tax Report*, Institute for Professionals in Taxation, May 2012.
- “New Jersey: Which Exit Will Holders Take from Unclaimed Property Reporting of Stored Value Cards?” *KeaNotes*, Spring 2012.
- “(Good) Faith No More: The Evolving Exemption Certificate Standard Under the SSUTA,” *State Tax Notes*, Jan. 23, 2012
- “Third Circuit’s New Jersey Decision Addresses Unclaimed Property Questions,” *State Tax Notes*, Jan. 12, 2012.
- “Implications for State Apportionment Formulas After New Jersey Supreme Court’s *Whirlpool* Decision,” *BNA’s Weekly State Tax Report*, September 23, 2011.
- “Section 1983 and ‘Amazon’ Laws,” *State Tax Notes*, June 6, 2011.
- “The Role of the Internal Revenue Code in State Tax Determinations,” *State Tax Notes*, January 31, 2011.
- “For Your Eyes Only: Tax Settlements and Confidentiality,” *Tax Analysts*, June 28, 2010

## **Education**

- Wake Forest University (J.D., 2009)
- Furman University (B.A., 2006)

## **Admitted to Practice**

- Georgia
- North Carolina

## **Related Services**

Tax | State & Local Tax | Unclaimed Property | Government & Economic Incentives | Retail | Hospitality | Agribusiness, Food, Beverage & Cosmetics