

TAX

Experience

As reported in the New York Times, Micron announced the siting of a chip factory complex in the Town of Clay, located north of Syracuse, NY. Micron has retained a team of Hodgson attorneys (Chris Canada (Albany), Glen Doherty (Albany), Chris Doyle (Buffalo), Terry Gilbride (Buffalo), John Godwin (Buffalo), Joe Scott (Albany) and Jeff Swiatek (Buffalo)) to handle IDA, construction, real estate, tax and labor matters. The firm has already handled a significant amount of work of the matter relating to the structuring and completion of a Project Labor Agreement with the local trade unions through the efforts of Glen Doherty, with support by John Godwin and Jeff Swiatek.

The project is expected to be undertaken in multiple phases over a 10 year period, and involve the investment of over \$100 billion. Job estimates include 9,000 Micron employees and over 40,000 jobs for suppliers, contractors and vendors.

The firm secured the work through a contact/referral at the Greenberg Traurig firm, who is acting as government relations consultant to Micron. In addition, the firm was able to demonstrate the experience and skill set necessary to handle such an engagement by describing the work currently being handled by the same team members for a \$300M offshore wind manufacturing project to be sited in the Port of Albany.

In the News

New Jersey Aims to Change How Commuters Are Taxed New Jersey Monitor, September 8, 2022

Coronavirus Resource Center

Press Releases

Three Hodgson Russ Attorneys Ranked in 2022 Edition of New York Metro Super Lawyers September 29, 2022

Hodgson Russ Receives Top Tier National and Metropolitan Rankings in 2022 Best Law Firms Listings Hodgson Russ Press Release, November 15, 2021

Publications

The New York Pass-Through Entity Tax (PTET): Frequently Asked Questions and Answers *The TaxStringer*, November 1, 2023

Charting the Course for Multistate Voluntary Disclosures *Tax Notes State*, September 18, 2023



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New York Proposes to Drastically Limit P.L. 86-272 Protections *Tax Notes State*, May 30, 2022

The Future of Tax Policy for Remote Workers *TaxNotes Talk Podcast*, May 5, 2022

Presentations & Events

2024 Florida Tax Residency Series Palm Beach, Boca Raton, Sarasota, Naples, Florida, January 25, 2024 - March 7, 2024

Update on IRS Operations and Foreign Information Reporting Seasons 52, November 2, 2023

Syracuse Chapter Taxation Conference Embassy Suites - Syracuse Destiny, November 1, 2023

2023 Florida Residency Series

Palm Beach, Boca Raton, Miami, Sarasota, Naples, Florida, January 26, 2023 - February 24, 2023

The Apportionment Factors Advanced Interstate Live Online Seminar November 17, 2022

A Practical Introduction to Nontaxable Corporate Reorganizations ABA Section of Taxation 2022 Fall Tax Meeting Dallas, TX, October 13, 2022

NY Tax Issues During and After the Pandemic Saratoga Springs, New York, June 28, 2022

Nonresident and Mobile Workers: Nexus Triggers, State Tax Traps March 17, 2022