

TELECOMMUNICATIONS

Hodgson Russ has been serving the telecommunications industry almost since its inception, and our attorneys have great breadth and depth in the legal, technical, regulatory, and transactional knowledge needed by our telecom clients.

We assist the telecom industry in all aspects of clients' development, ongoing operations, and, when necessary, disputes. Hodgson Russ clients include international and domestic carriers, prepaid and rechargeable calling card distributors, site owners and managers, broadcasters, fiber-optic companies, cable companies, equipment manufacturers, and others in the telecom industry.

Litigation, Arbitration, and Enforcement Actions

We have deep experience representing telecom clients in dispute resolution, mediation, and arbitration. When litigation is unavoidable, we bring our clients an extensive successful background in litigating a wide variety of telecom cases in state and federal courts nationwide, both at both the trial and appellate levels, and with state and federal regulatory matters and enforcement proceedings, including Federal Communications Commission (FCC) proceedings.

State and federal court actions. We routinely represent our clients in federal and state court actions throughout the United States in various disputes, including class actions, involving international and domestic carriers, cellular phone companies, prepaid and rechargeable calling card companies, and other clients in the telecom industry.

Arbitrations and complaint proceedings. We have successfully represented numerous clients in domestic and international arbitration proceedings, including proceedings involving the AAA, JAMS, and the ICC.

Enforcement and compliance proceedings. We represent clients before the FCC, various state public service commissions, and the Federal Trade Commission on various issues, including advertising, disclosure, marketing practices, and more.

State and federal regulatory proceedings. We assist clients in obtaining various state and federal authorizations to provide domestic and international cable, wireless, and resale-based telecommunications services. We also assist domestic and foreign companies in obtaining common carrier service authorizations.

Corporate, Financial, and Real Estate Transactions

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Professionals

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Hodgson Russ provides corporate, finance, securities, domestic and international tax, environmental, real estate, and regulatory services for telecom clients. Our firm has served as lead counsel to telecom companies in all phases of development and construction, including:

- Compliance with environmental regulations, state and federal environmental review, and historic preservation
- Contamination issues
- Leasing
- Municipal approval procedures, from zoning and obtaining building permits to complex multijurisdictional reviews of tower facilities
- Obtaining title
- Site selection
- Zoning and land use

We also serve clients on issues arising after construction is complete, including:

- Audits, from sales and use taxes to corporate income and franchise taxes
- Corporate acquisitions, financing, due diligence, preparation of offering statements, and regulatory submissions
- Drafting all necessary agreements, including carrier agreements
- Multistate and international cross-border tax issues
- Providing general corporate and business advice
- Sales issues
- Tax assessment challenges before administrative and judicial forums
- Transaction structures to minimize tax liabilities while maximizing tax credits and other incentives

Carrier contracts. We negotiate and draft contracts, including bi-lateral interconnection agreements with domestic and international carriers.

Strategic advice. We offer our clients assistance in drafting and implementing strategic business plans to ensure that they make informed business decisions concerning relevant legal and regulatory issues and to help minimize areas of potential risk.

Internet and emerging growth companies. We represent various established and start-up companies with internet and e-commerce issues, including privacy, data, and intellectual property protection, cyber piracy, and intellectual property agreements.

International matters. Hodgson Russ advises a wide range of foreign and domestic companies on the U.S. legal aspects of international transactions, including companies and transactions involving Canada, India, Italy, France, and China.

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Experience

The Appellate Division, Fourth Department dismissed two cases brought by telecommunications companies claiming their installations were exempt from real property taxes. In the case of *Level 3 Communications v. Chautauqua County*, the court upheld the dismissal of a proceeding seeking a tax exemption for fiber optic installations under the exception for property used in the transmission of radio and television signals. In the related case of *Level 3 Communications v. Erie County*, the court modified the lower court decision and dismissed a similar proceeding claiming a tax exemption for fiber optic installations under the radio and television transmission exception. Mike Risman successfully defended these two attempts by the telecommunications industry to circumvent and undermine the recent ruling of the New York Court of Appeals upholding the real property taxation of fiber optic cables in the case of *T-Mobile Northeast, LLC v. City of Mount Vernon*, which was also handled by Mike. These decisions are of statewide importance in upholding the taxation of fiber optic installations of telecommunication companies.

Hodgson Russ attorney Michael Risman successfully represented the City of Mount Vernon before the New York Court of Appeals in the case of *T-Mobile Northeast, LLC v. City of Mount Vernon*. The case involved an issue of statewide importance as to whether telecommunication facilities and fiber optic cables are taxable as real property in New York State and was argued at a Special Session of the New York Court of Appeals in Kingston, New York, honoring the 200-year anniversary of the Ulster County Supreme Court.

Learn more on the significance of this ruling in our Hodgson Russ alert here: <https://www.hodgsonruss.com/newsroom-publications-10856.html>

Since this original landmark win, Mike has been successful in defending his clients in two similar rulings: <https://www.hodgsonruss.com/experience-981.html>

In the News

Fiber Optic Property In NY Subject To Local Tax, Court Finds
Law360, May 18, 2020

Press Releases

Two Hodgson Russ Attorneys Selected to Author Monthly Columns in Tax Notes State
Hodgson Russ Press Release, April 27, 2020

Publications

Fourth Department Rejects Telecommunications Companies' Efforts to Circumvent Court of Appeals Ruling on Taxability of Telecommunications Infrastructure and Fiber Optic Cables
Hodgson Russ Municipal, Real Property Tax Assessment, and Telecommunications Alert, September 20, 2019

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FCC Action on Deployment of Wireless Infrastructure for 5G Connectivity Imposes New Limits on Municipal Authority
Telecommunications Alert, October 5, 2018

Presentations & Events

Zoning & Land Use Fundamentals for Municipal Officials
Millennium Hotel, 2040 Walden Avenue, Cheektowaga, NY, June 13, 2019

