



Russell B. Hale



Partner

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Education

LL.M., University of Florida Levin
College of Law, 1986; Taxation

J.D., Willamette University College
of Law, 1980

B.A., Pacific University, 1977;
magna cum laude

Bar Admissions

Florida
Oregon

Russ Hale brings over 30 years of experience to his corporate, banking, and tax practices. He serves a range of clients operating in the financial institution, transportation, communications, entertainment, and hospitality sectors. He is ranked by *Chambers USA*, where he earns praise for his representation of financial institutions, which draws on his wider banking transactional expertise. He is Board Certified in Tax Law by The Florida Bar Board of Legal Specialization and Education and has been listed by The Best Lawyers in America annually for a decade.

Russ maintains a national practice encompasses planning, compliance, and controversy matters. He advises clients on sales and use tax, transaction and stamp taxes, real estate transfer taxes, mortgage taxes, ad valorem taxes, and communications services taxes. In addition, clients turn to Russ for counsel on sales tax issues relating the M&A and aircraft purchases.

In his corporate practice, Russ assists clients in forming businesses, reorganizations, financing, acquisitions, sales, contracting, compliance, succession, and taxation. His banking practice includes issues related to Florida banking, trust banking, bank regulatory, and governmental affairs.

Representative Experience

- **Florida Bankers Association:** Represent one of Florida's oldest trade association in its government relations, trust, and state tax issues
- **Mears Transportation Group:** Represent this transportation service provider in general corporate matters.
- **Florida East Coast Industries (Brightline):** Represent the United States' first privately owned, operated, and maintained intercity passenger rail system in State and Local tax counseling for real estate holdings, finance, and high speed rail.

Awards & Recognition

- Board Certified in Tax Law, The Florida Bar Board of Legal Specialization and Education
- *The Best Lawyers in America* 2008-2017, Listed in Florida for Tax Law
- *Chambers USA* 2005-2017, Ranked in Florida for Tax; 2008-2014, Ranked in Florida for Banking & Finance: Regulatory; 2010-2016, Ranked in Florida for Tax: State & Local
- *Florida Trend's* Legal Elite 2005-2012, 2016, Listed for Tax
- *Super Lawyers* Magazine 2006-2010, 2013-2016, Listed in Florida for Tax, Business/Corporate, and Mergers & Acquisitions; *Corporate Counsel Edition* 2009
- *The Legal 500* 2008-2009, Recommended for Finance and Bank Lending: South
- Florida Banker's Association *Friend of the Trust Industry Award*. The award is presented to an individual or group for significant contributions in supporting and advancing the Trust, Asset Management and Private Banking Division of the FBA and/or Florida Trust School
- Martindale-Hubbell, AV Preeminent Rated

Published Work & Lectures

- Akerman's Guide to Doing Business in Florida: A Legal Guide for Out-of-State and Foreign Businesses, Author, "Florida State Taxation," 2013 and 2016
- *Real Estate Finance Journal*, Author, "Florida Tax Issues in Commercial Real Estate and Related Financing Transactions," Fall/Winter 2015
- *Florida Real Estate Journal*, "Documentary Stamp Tax Decision Benefits Investors," July 2005
- *Florida Real Property Complex Transactions Manual*, "Florida Nonrecurring Intangible Tax," Fourth and Fifth Editions
- *Orlando Business Journal*, *The Law Journal*, "Florida's Top Tax Traps"
- *Florida Real Estate Journal*, "Doc Stamp Tax Controversy Frustrates Real Estate Plans," Volume 9, No. 8, April 2001
- *Tax Section Bulletin*, The Florida Bar, "Legislature Enacts Documentary Tax Reforms," November 1997, Volume XV, Number 4
- *Vault & Gavel*, The Legal Journal for Florida Bankers Association, "1996 Revisions of the Subchapter S Provisions," Volume II, Number II, Fall/Winter 1997
- *Vault & Gavel*, The Legal Journal for Florida Bankers Association, "Documentary Stamp Tax on Florida Credit Transactions: The Evolution of Confusion," Volume II, Number II, Fall/Winter 1997
- *The Journal of Taxation*, A Warren, Gorham & LaMont Publication,

"Buy-Sell Safe Harbor Under Section 2036(c) Limited in Scope", Volume 71, Number 1, July 1989

- *The Journal of Taxation*, A Warren, Gorham & LaMonte Publication, "Using Section 83 Restricted Stock Plans in S Corporations," Volume 67, No.4, October 1987

Court Admissions

- U.S. Tax Court
- U.S. District Court, Middle District of Florida
- U.S. Court of Claims
- U.S. District Court, Oregon

Professional Memberships & Activities

- Leadership Orlando, Graduate
- The Florida Bar, Tax Section, Member; Real Property, Probate & Trust Law Section, Member
- Conductive Education Center of Orlando, Inc. (CECO), Board Member
- Estate Planning Council, Central Florida, Member
- Oregon Bar Association, House of Delegates, Former Member
- Rotary International, District 6980 (Central Florida), Former Assistant Governor
- The Florida Bar, State Tax Division of the Tax Section, Past Chair; Tax Section, Legislative Chair
- The Leukemia and Lymphoma Society, North and Central Florida Chapter, Board of Trustees, President, 2012-2014; Vice President, 2011-2012
- Rotary, Maitland Florida Club, President, 2001-2002

Related Professional Experience

- Former Municipal Court Judge, Hillsboro, Oregon