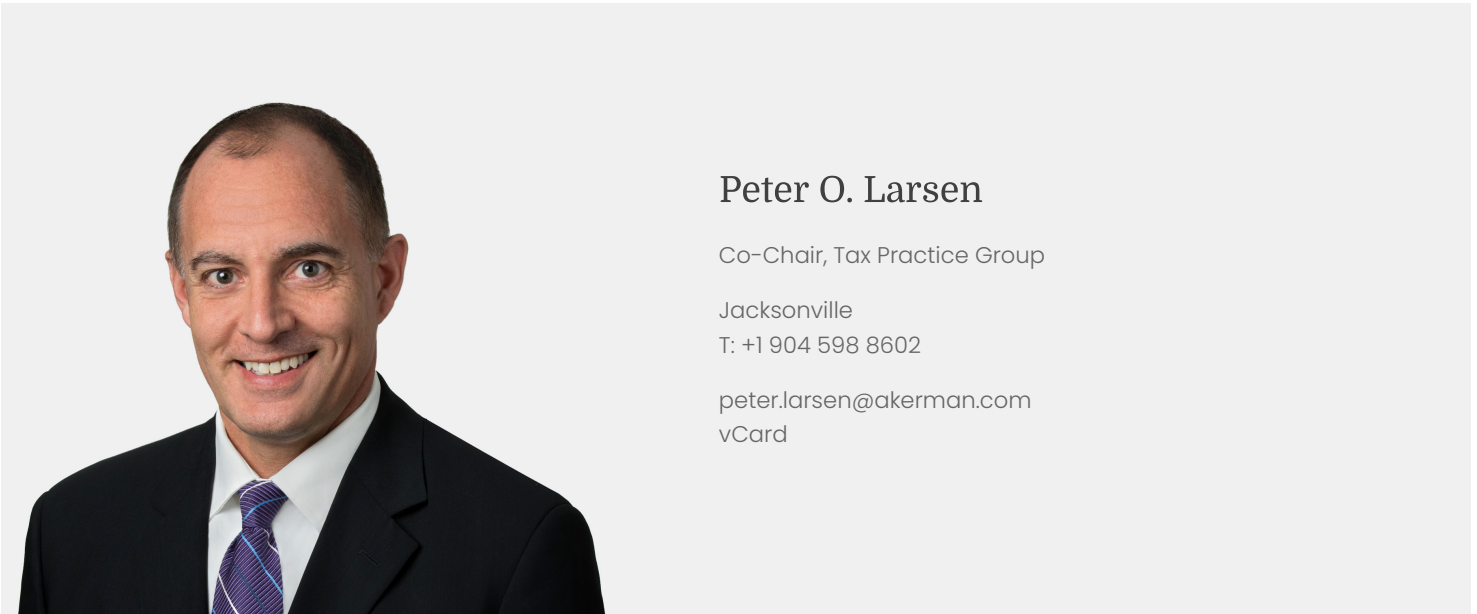


People



## Peter O. Larsen

Co-Chair, Tax Practice Group

Jacksonville

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vCard

Pete Larsen is the co-chair of Akerman’s national Tax Practice Group, a team advising clients in global tax compliance and controversy matters, including complex transactions in the middle market. The practice was recognized by *Law360* as a “Tax Practice Group of the Year” for its precedent-setting work in the United States.

Pete works closely with financial institutions, finance companies, vehicle and equipment lessors, retailers, and telecommunication, software, and technology companies on all matters facing multistate companies’ tax departments, including planning, compliance, audit defense, and litigation in all 50 states. His practice also includes a focus on tax strategies for companies in the emerging technology sectors. These clients, often at the forefront of disruptive technologies – from VOIP to digital products to ridesharing – face complicated tax challenges and risks.

Pete’s comprehensive knowledge in key sectors allows him to anticipate and identify issues early on, advise on their tax implications, and craft develop and implement practical, forward-looking solutions. In addition, Pete oversees the development and implementation of a variety of customized technologies that help clients manage their tax compliance and keep pace with changes in tax laws and regulations that impact their businesses.

### Notable Work

**DirectTV:** Represented the largest direct broadcast satellite service provider in a constitutional case at trial and on appeal before Florida’s First District Court of Appeal, where both courts ruled that a higher tax rate on satellite services than on cable services discriminates against interstate commerce, a violation of the United States Constitution’s Commerce Clause.

**Nissan:** Represent one of the world’s largest auto manufacturers and its vehicle and equipment leasing arm in state and local tax controversy, compliance, planning, and litigation. Also counsel on

### Areas of Experience

Appellate  
Corporate Tax  
Digital Goods and Emerging Technologies Taxation  
Federal Tax Litigation and Controversy  
Financial Services  
Hospitality  
Hospitality Operational Matters  
Japan  
M&A and Private Equity  
Probate and Fiduciary Litigation  
Public Finance  
Real Property Tax Planning and Appeals  
Staffing Law  
State and Local Tax Consulting and Controversy  
Tax  
Taxation in the Sharing Economy  
Vehicle and Equipment Leasing Taxation

### Education

LL.M., University of Florida Levin College of Law, 1996  
J.D., University of Kentucky College of Law, 1989, Law Review  
B.A., Alma College, 1986, cum laude

### Admissions

#### Bars

Florida  
District of Columbia  
Kentucky

#### Courts

U.S. Tax Court  
U.S. Court of Federal Claims  
U.S. Supreme Court

### Languages

compliance matters involving emerging technologies, such as GPS and autonomous vehicle software, which are transforming and challenging the traditional application of tax regimes.

**Bad Debt Sales Refunds:** Represent one of the world's largest auto manufacturers and its vehicle and equipment leasing arm in state and local tax controversy, compliance, planning, and litigation. Also counsel on compliance matters involving emerging technologies, such as GPS and autonomous vehicle software, which are transforming and challenging the traditional application of tax regimes.

**Verizon:** Represented one of the largest telecommunications providers in the United States before the First District Court of Appeal challenging the validity of an assessment of more than \$3.1 million of allegedly unpaid Florida sales and use tax. After oral arguments, the First District sided with Verizon, resulting in a significant tax savings for our client. This case set a precedent for cases in Florida (and other states) regarding whether a Notice of Proposed Assessment (NOPA) is really an assessment under Florida statute of limitations.

## Related Professional Experience

- Law Clerk to the Honorable Wilkes C. Robinson, U.S. Claims Court, Law Clerk, 1989
- Milam, Otero, Larsen, Dawson & Traylor, P.A., Founder and Managing Shareholder, 1996-1999

## Published Work and Lectures

- Institute for Professionals in Taxation (IPT) Annual Conference, Speaker, "Commercial and Other Leasing Updates," June 24, 2025
- Florida Bankers Association's Florida Documentary Stamp Tax Seminar, Speaker, November 7-8, 2024
- Association of Consumer Vehicle Lessors (ACVL) Spring Tax Meeting, Speaker, "Sales and Use Tax Update," April 15, 2024
- 2023 Institute for Professionals in Taxation (IPT) Sales Tax Symposium, Speaker, "P(lease) Plan Your Lease," October 3, 2023
- ACVL Spring Tax Committee Conference, Speaker, "Sales and Use Tax Update," May 1, 2023
- Institute for Professionals in Taxation (IPT) Sales Tax Symposium, Speaker, "Is the Bad Debt Deduction Any Good?" October 3, 2022
- ACVL Annual Conference, Speaker, "State, Local and Federal Tax Updates and Developments" and "State and Local Audit Defense," September 20, 2022
- COST 2022 SALT Workshop for Technology Companies, Speaker, "Ask the Experts" Panel, August 11, 2022
- COST 2021 State and Local Tax Webinar for Technology Companies, Speaker, "Ask The Experts" and "State and Local Tax Issues for Tech Start-Ups," August 12-13, 2021
- COST Virtual Annual State Income Tax Conference, Speaker, April 19, 2021
- ACVL Spring Tax Webinar 2021, Speaker, May 3, 2021
- COST, State and Local Taxation Webinar for Health Care Companies, Speaker, July 30, 2020
- Vertex Exchange 2019, Panelist, "Leasing Special Interest Group: Hot Tax Issues and Technologies," October 27, 2019
- Equipment Leasing and Finance Association, Tax Best Practices Roundtable, Speaker, "Hot Topics," June 20, 2018

Spanish

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## Related Content

Record Number of Akerman Lawyers Named to *Best Lawyers 2026 Guide*  
August 21, 2025

Tax Practice Group Co-Chairs Larsen and Blum to Speak on State and Local Tax Issues at the Annual IPT Conference  
June 23 - 24, 2025

Akerman Earns Top National Rankings in the 2025 *Legal 500 U.S. Guide*  
June 12, 2025

- *The European Lawyer Reference*, Co-Author, “Transfer Pricing,” USA Chapter, Thomson Reuters, Second Edition 2017
- Equipment Leasing and Finance Association, Tax Best Practices Roundtable; Speaker, “Sales & Use Tax,” Speaker, “Transportation;” June 21, 2017
- COST 2017 Sales Tax Conference and Audit Session, Speaker, “Transactional Tax Issues with the Sharing Economy,” February 28, 2017
- ACVL Annual Meeting, Tax Committee Meeting, Co-Presenter, “Tax Issues Overview – Legislative Update, Pending Legislation, Bad Debt Update,” October 18, 2016
- ACVL Annual Meeting, Tax Committee Meeting, Co-Presenter, “Sales and Use Tax Overview,” September 28, 2015
- COST Mid-West Regional State Tax Seminar, Speaker, “Discussion of State Tax Cases, Issues and Policy Matters” and “Non-Traditional State Tax Litigation and Appeal Strategies,” September 25, 2015
- Equipment Leasing and Finance Association (ELFA), 2015 Tax Best Practices Roundtable, Speaker, “The Kitchen Sink of State and Local Issues: From Sales Tax Sourcing to Local License Taxes,” June 23, 2015
- *The European Lawyer Reference*, Co-Author, “Transfer Pricing & Tax Avoidance,” USA Chapter, Thomson Reuters, First Edition 2014
- Florida Bankers Association, Author, “Documentary Stamp Taxes and Nonrecurring Intangibles Taxes in Florida Credit and Real Property Transfer Transactions,” 2014
- Mercedes-Benz Financial Services Webinar, Speaker, “Tax & Accounting Treatments for Sprinter Commercial Leases,” November 5, 2013

## Affiliations

- Institute for Professionals in Taxation (IPT), 2015 Income Tax Symposium Committee, Member
- Jacksonville Bar Association, Member
- District of Columbia Bar Association, Tax Law Section, Member
- Kentucky Bar Association, Member
- The Florida Bar, Business Law and Tax Law Sections, Member

## Honors and Distinctions

- *Chambers USA*, 2011-2025, Ranked in Florida for Tax: State & Local
- *Best Lawyers*, 2009-2026, Listed in Florida for Corporate Law, Litigation and Controversy - Tax, Securitization and Structured Finance Law, and Tax Law
- *Super Lawyers Magazine*, 2008-2023, Listed in Florida for Tax
- *The Legal 500*, 2018-2025, Recommended for U.S. Taxes - Contentious
- *The Best Lawyers in America*, 2013, Named as “Lawyer of the Year” for Tax Law in Jacksonville
- *Jacksonville Magazine*, 2014, Listed in 904 Magazine’s “Top Lawyers” for Tax
- *Florida Trend’s Legal Elite*, 2003-2006, 2009, 2012 Listed for Tax