

People



David J. Rosen

Partner, Tax

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David Rosen represents motor vehicle manufacturers, finance companies, lessors, dealership groups, and other automotive industry participants before tax and regulatory authorities across the United States. He helps clients navigate the taxation of transportation technologies and services, and counsels them on the application of multistate titling, registration, dealer licensing, consumer finance, and insurance laws to their highly regulated businesses. David also serves as outside counsel to motor vehicle industry trade associations, providing guidance on best compliance practices, advancing law changes before state legislatures and administrative agencies, and preparing for a future of alternatives to traditional vehicle ownership and leasing as well as of highly autonomous vehicles.

David also advises clients on the Florida documentary stamp tax, intangible tax, sales and use tax, and property tax impacts of complex commercial lending and real estate transactions.

Notable Work

Vehicle Finance Tax Planning and Refund Claims:

- Represent one of the largest motor vehicle dealership networks and finance companies in a variety of state and local planning and compliance projects, including obtaining over \$10 million in sales tax refunds as a result of securing letter rulings from multiple state tax authorities deeming several of its ancillary products tax-exempt as well as a \$1.5 million refund of overpaid Georgia motor vehicle title ad valorem taxes from 120 county tax commissioners' offices.
- Represent a large commercial fleet management company in obtaining \$17 million in Texas motor vehicle sales tax refunds.

Multistate Tax and Occupational Licensing:

Areas of Experience

- State and Local Tax Consulting and Controversy Tax
- Vehicle and Equipment Leasing Taxation
- Digital Goods and Emerging Technologies Taxation
- Taxation in the Sharing Economy
- Financial Services
- Automotive Retail
- Real Property Tax Planning and Appeals
- Transportation Regulation and Policy

Education

J.D., University of Pennsylvania Law School, 2013, Research Editor, *Journal of Business Law*
 B.A., Cornell University, History, 2008, *summa cum laude*

Admissions

Bars

Florida

Related Content

Akerman Tax Attorneys to Present FBA's Florida Documentary Stamp Tax Seminar
 November 7, 2024 to November 8, 2024 from 9:00 AM - 4:00 PM ET

Peter Larsen and David Rosen to Speak to the Association of Consumer Vehicle Lessors
 April 15, 2024

Akerman Sponsors 2022 ACVL Annual Conference
 September 18, 2022

- Execute licensing strategies for new motor vehicle finance and leasing companies in all states and localities. Secured thousands of corporate, occupational, and tax registrations nationwide.

Vehicle Subscription/Rental Programs:

- Represent motor vehicle finance companies and emerging automotive start-ups in developing and implementing titling, registration and tax processes for subscription/rental services, ridesharing partnerships, and other strategic initiatives.

Asset-Backed Securitizations:

- Develop tax-efficient securitization structures for multiple motor vehicle leasing companies seeking to maximize utilization of Section 45W electric vehicle income tax credits.
- Served as Florida local counsel for motor vehicle finance companies issuing over \$2.9 billion in asset-backed securities.

Vehicle Tax Class Action:

- Advised a leading vehicle manufacturer's captive finance company regarding a California consumer class action filed under the state's Unfair Competition Law. The plaintiffs alleged they had been improperly charged with a sales tax upon returning their leased vehicles. A trial court dismissed the suit and a California appeals court affirmed the decision.

Florida Documentary Stamp Tax:

- Provide counsel to real estate developers and investment firms in structuring asset acquisitions and financings that minimize the incidence of Florida taxes upon real estate transfer and mortgage recordation.
- Obtain rulings from and facilitate voluntary disclosures before the Florida Department of Revenue with respect to state and local tax obligations in complex commercial lending and real estate transactions.
- Authored the leading treatise on Florida documentary stamp tax and nonrecurring intangible tax.

Published Work and Lectures

- Florida Bankers Association's Florida Documentary Stamp Tax Seminar, Speaker, November 7-8, 2024
- ACVL Spring Tax Meeting, Speaker, "Sales and Use Tax Update," April 15, 2024
- ACVL Spring Tax Committee Conference, Speaker, "Sales and Use Tax Update," May 1, 2023
- [Florida Real Property Complex Transactions](#) (11th ed. 2022), Ch. 13 – "Florida Documentary Stamp Taxes" and Ch. 14 – "Florida Intangible Tax"
- Association for Consumer Vehicle Lessors (ACVL) Annual Conference, Speaker, "State, Local and Federal Tax Updates and Developments," "State and Local Audit Defense," and "Off-Lease Sales Issues," September 19-20, 2022
- Equipment Leasing and Finance Association (ELFA) Tax Best Practices Roundtable, Speaker, "Vehicle and Transportation Equipment Tax Issues," June 22, 2022
- Vertex Leasing Special Interest Group, Speaker, "Emerging Lease Tax Trends," June 21, 2022

- American Automotive Leasing Association, State Tax Committee, Speaker, “Sales/Use and Property Tax Update,” February 8, 2022

Affiliations

- American Automotive Leasing Association (AALA), General Counsel
- American Association of Motor Vehicle Administrators (AAMVA), E-Titling Working Group
- Florida Surplus Asset Fund Trust (FL SAFE), Counsel
- Congregation Ohev Shalom, Treasurer
- The Bach Festival Society of Winter Park, Treasurer, 2018-2022
- The Florida Bar, Tax Law Section, Member; Fellow, 2015–2017
- Leadership Orlando, Class 93

Honors and Distinctions

- *The Best Lawyers of America* 2021-2023, Listed in Florida for Tax Law as “One to Watch”

Related Professional Experience

- Federal Trade Commission, Bureau of Competition and Office of Congressional Relations, Congressional Liaison, 2008-2010