

# Joseph A. Pickart

#### **PARTNER**

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#### **OVERVIEW**

Joseph practices in taxation, with specific experience in contested tax matters, and serves as primary outside counsel for publicly traded and privately held companies in the manufacturing, construction, and healthcare spaces.

He has successfully represented all types and sizes of taxpayers, including manufacturers, airlines, railroads, telecommunication companies, IT firms, corn and ethanol producers, seed and other agribusinesses, healthcare providers, developers, property managers, local businesses, and individuals. Joseph's representation of taxpayers has covered sales and use tax, property tax, transfer tax, and franchise and income tax disputes with state departments of revenue and local assessing authorities. Joseph has also successfully represented taxpayers before the Internal Revenue Service, United States Tax Court, United States Court of Federal Claims, and Seventh Circuit United States Court of Appeals.

Having gained invaluable experience from serving as tax and corporate counsel for clients from multiple and diverse industries for over three decades, Joseph's practice also has expanded to serving as primary outside coordinating counsel for several private and public companies. Supported by a dedicated, experienced, and highly-responsive team of professionals from all Husch Blackwell practice areas, Joseph's calm, thoughtful, and strategic approach has become his trademark.

## **Industries**

Financial Services & Capital Markets Manufacturing

## **Services**

Aviation

Development Incentives & Tax Credits

Litigation & Alternative Dispute Resolution

Nonprofit Organizations & Religious Institutions

State & Local Tax (SaLT) Litigation State & Local Taxation (SaLT) Tax

## **Experience**

- Represents multi-national company engaged in the manufacturing of small engines, including battery-operated engines.
- Provided counsel relating to tax credits and incentives available to those entities engaged in the manufacturing, assembly, and/or importation of batteries for machinery, tools, and electric vehicles (EVs).
- Represented landscaping companies in defense of sales/use tax audits.
- Advised corn and ethanol producer on obtaining various state and local tax exemptions.
- Represented taxpayer in defense of a sales/use tax assessment, in which the state alleged that the taxpayer's simulcasts were taxable telecommunication and/or cable television services.
- Counseled agribusiness on reducing its property tax burden.
- Represented taxpayers in drafting property tax and sales/use tax statutory exemption language.
- Represented telecommunication and air carrier companies in defense of property tax assessments.
- Advised ripeners and wholesalers of produce on obtaining manufacturing classification and exemptions for sales and use and property tax purposes.
- Represented a marine construction contractor in defense of Wisconsin income/franchise and sales/use tax assessments involving statutory interpretation and exemption issues.
- Advised manufacturer of vitamins and supplements in multistate franchise and income tax matters.
- Counseled an oil company on reducing its property tax assessment by several million dollars.
- Represented taxpayer in connection with sales tax issues relating to the distinction between taxable goods versus nontaxable services.

# Experience

- Advised taxpayers on efforts to obtain informal private letter rulings on various sales/use tax issues.
- Represented taxpayers in general sales/use and property tax planning.
- Testified before state Legislature on status of, and alternatives to, Wisconsin's personal property tax system.
- Testified before state Legislature on merits of enacting law requiring property tax exemption applications.
- Represented and advised clients on multistate income/franchise and sales/use tax compliance, including nexus determinations, corporate registrations, voluntary disclosure and amnesty programs.
- Represented construction companies in defense of sales/use tax audits.
- Advised clients in negotiating and finalizing direct purchase agreements with tax-exempt entities to allow for the tax-free purchase of construction materials.
- Secured exemptions from property taxes and/or negotiated payments-in-lieu-of-taxes.
- Represented taxpayers in audits and contested tax matters involving income, property, sales/use, and transfer fee taxes.
- Serves as Husch Blackwell's Electrification team leader.
- Assisted electrification clients with early application of state and local tax incentives.
- Assisted clients with appropriate classification of lithium-ion batteries for U.S. Customs purposes.

# Recognition

- The Best Lawyers in America®, Litigation and Controversy Tax, 2013-2024; Tax Law, 2023 and 2024
- Super Lawyers, Corporate Counsel Edition, 2009
- Wisconsin Super Lawyers, 2008-2012; 2021
- Professional Education Systems Institute, LLCDedication to Excellence Award Continuing Professional Education
- Martindale-Hubbell AV Preeminent

## Education

- J.D., University of Iowa College of Law
- Marquette University

## Admissions

- U.S. District Court, Eastern District of Wisconsin
- Wisconsin
- U.S. District Court, Western District of Wisconsin
- U.S. Court of Appeals, Seventh Circuit
- U.S. Court of Appeals, Federal Circuit
- U.S. Court of Federal Claims
- U.S. Tax Court

# **Community Leadership**

- Milwaukee Repertory Theater, Trustee
- Juvenile Diabetes Research Foundation of Southeast Wisconsin, Board Member
- United Performing Arts Fund, Past Board of Directors, Secretary, Chair, Education & Outreach Committee, and Employee Campaign Coordinator
- United Way, Past Employee Campaign Coordinator
- Christ King Parish and Grade School, Past Athletic Director, Parish Trustee, and Capital Campaign Co-Chair
- Jesuit Retreat House, Retreat Coordinator
- Tosa Kickers Soccer Association, Past Coach
- Bel Canto Chorus, Former Board Member
- Cultural Alliance, Former Board Member



2024 Best Lawyers