

# Ausley McMullen

Steven M. Hogan | *Shareholder*

+18502249115

## Areas of Practice

Administrative Law  
Corporate Law  
Litigation  
Taxation

## Contact



shogan@ausley.com  
123 S Calhoun St.  
PO Box 391  
Tallahassee, FL 32302  
Voice: 850-425-5344  
Fax: 850-222-7560

## ▼ Biography

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Steven M. Hogan is a shareholder with the firm and practices in the areas of commercial litigation and State and Federal tax law. Mr. Hogan is at the forefront of the developing law governing **Unmanned Aircraft Systems**.

Mr. Hogan's litigation practice focuses on resolving commercial disputes among businesses. He has represented both plaintiffs and defendants in commercial litigation matters.

In his tax practice, Mr. Hogan represents individuals and businesses faced with assessments or audits from the Florida Department of Revenue and the IRS. He also advises clients and their accountants on "best practices" in complying with Florida tax law. Mr. Hogan has served two terms Co-Director of the State Tax Division of the Tax Section of the Florida Bar.

Mr. Hogan is a leading voice in the field of commercial drone law. He has worked with commercial drone companies since 2012. He **co-authored a brief** in the landmark *Huerta v. Pirker* case, which was the first legal proceeding to challenge the limits of the FAA's regulation of commercial drone operations.

Before joining the firm, Mr. Hogan served at the Florida Supreme Court as a Judicial Extern in the office of Justice Charles T. Canady. While in law school, Mr. Hogan served as Senior Articles Editor of the Florida State University Law Review. Prior to attending law school, Mr. Hogan obtained a Master of Education degree in Educational Leadership while teaching at a public high school.

## ▼ Admitted to Practice

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State of Florida  
Eleventh Circuit Court of Appeal  
United States District Court for the Middle District of Florida  
United States District Court for the Northern District of Florida  
United States Tax Court

## ▼ Career Experience

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Florida Supreme Court, Judicial Extern, Office of Justice Charles T. Canady, August 2009 - November 2009, Tallahassee, Florida

Florida State University, Research Assistant to Professor Robert E. Atkinson, Jr., October 2009 - May 2010

Shumaker, Loop & Kendrick, LLP, Summer Associate, May 2009 - August 2009, Tampa, Florida

Florida State Law Review, Senior Articles Editor, February 2009 - February 2010

## ▼ Professional & Community Involvement

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Member of the American Bar Association

Tax Section of the Florida Bar: Director, State Tax Division, 2014-2015; 2016-2017; 2017-2018

Florida Trend Legal Elite, "Tax Law," 2017

Florida Trend Legal Elite, "Commercial Litigation," 2016

Florida Trend Legal Elite "Up and Comer" 2012, 2013, 2014, 2015

Member of the Order of the Coif, Florida State University, 2010

William H. Stafford American Inn of Court, 2011 - Present

Member of Connect Florida, Class IV

## ▼ Publications

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Florida Corporate Income Tax Navigator, Bloomberg BNA (2017) (co-authored with Robert A. Pierce).

State Drone Law: State Laws and Regulations on Unmanned Aircraft Systems (Dec. 2016) (co-authored with Richard E. Doran).

For Whom Does the Period Toll? Statutes of Limitation in Florida Tax Audits, Florida Bar Tax Section Bulletin (January, 2017).

Government Drones! Navigating the State and Federal Law on Flying Robots, Continuing Legal Education Presentation for the Florida Government Bar Association (Aug. 2016).

Ullman Year In Review 2016: State and Local Tax Update; Continuing Legal Education Presentation for the Florida Bar, July 4, 2016.

The Economic Substance Doctrine in Florida State and Local Taxation, CLE Presentation for the Tax Section of the Florida Bar, May 20, 2016 (co-presented with Mark Holcolmb).

The Drone Revolution: How Robotic Aviation Will Change the World (April 2015).

Florida Commercial Rental Transactions, CPE presentation for the Florida Institute of Certified Public Accountants, FICPA Mega Conference (June 10, 2015).

Owners for Tax Purposes Only: The Equitable Ownership Doctrine and Ad Valorem Taxation of Long-Term Leasehold Interests, 89 Fla. Bar J. 3, p. 42-45 (March 2015).

Drone Law: Imperative Legal Concerns, CLE Teleconference for the National Business Institute (March 10, 2015).

State Regulation of Unmanned Aircraft Systems: Diverse Regulatory Approaches and Opportunities for Growth, CLE Presentation at the Aviation Law and Insurance Symposium (Jan. 30, 2015).

Will State Tax Matters Be Shut Out of Federal Courts? State Tax Notes, Vol. 74, No. 9, p. 503-505 (Dec. 1, 2014).

What Every Entrepreneur Should Know About Taxation of Internet Commerce, 18 No. 3 J. Internet L. 13 (Sept. 2014).

Regulation of Unmanned Aircraft Systems: Navigating Liability and Regulatory Challenges Posed by Federal and State Legal Frameworks, Presentation at the Delta AgTech Conference in Memphis, Tennessee, July 7, 2014. Ullman Year In Review 2014: State and Local Tax Update; Continuing Legal Education Presentation for the Florida Bar; July 4, 2014.

State Regulation of Unmanned Aircraft Systems: Navigating Liability and Regulatory Challenges Posed by State Legal Frameworks, Presentation at the Unmanned Systems in Agriculture Conference hosted by the Atlanta chapter of AUVSI and the Georgia Centers of Innovation for Aerospace and Agribusiness, February 12, 2014.

Internet Taxes on Trial: New Strategies for Litigating Remote-Seller Sales and Use Tax Cases, 88 Fla. Bar J. 31 February, 2014).

Economic Incentives for Commercial Development, Presentation to the Tallahassee Board of Realtors, November 5, 2013.

Comments to Proposed I.R.S. Regulations on Relief from Joint and Several Liability under Section 6015, I.R.C., Commentary by the Tax Section of the Florida Bar, October 31, 2013 (Co-authored with Drafting Committee members Nicole R. Chong, Yolanda Jameson, Michael A. Lampert, Karen Lapekas, and James Schmidt. Comments reviewed by Micah G. Fogarty).

Advising the Multi-State Business: Navigating State & Local Tax Issues in Domestic "Cross-Border" Transactions, CLE Presentation for the Tax Section of the Florida Bar, October 23, 2013.

Florida Sales Tax and Protest Procedures: CPE Presentation to the Tallahassee chapter of the FICPA, September 10, 2013.

Florida Tax Incentives: 2013 Legislative Update, Presentation to the Tax Section of the Florida Bar, July 6, 2013.

Florida Enterprise Zone Tax Incentives: Overview and Emerging Issues, CLE Presentation for the Tax Section of the Florida Bar, April 24, 2013.

Florida Sales & Use Tax: A General Overview, CLE Presentation for the Tax Section of the Florida Bar, October 24, 2012.

Attorneys' Fees and Cost Awards, Florida Administrative Practice, Ch. 13 9th Ed. (2011)

In re McNeal: The Eleventh Circuit Lets Debtors Strip Off Second Mortgages, State Capital Group Bankruptcy Blog, July 5, 2012.

## ▼ Education

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Florida State University College of Law, J.D., magna cum laude, May 2010

University of South Florida, M.Ed., Educational Leadership, December 2006

University of South Florida, B.A., Social Science Education, December 2002

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