

# 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

---

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'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 businesses and individuals faced with assessments or audits from the Florida Department of Revenue and the IRS. He advises clients and their accountants on "best practices" in complying with Florida and Federal tax law. Mr. Hogan writes the "Florida Tax Today" column in [State Tax Notes](#). He has served three terms as a Director of the State Tax Division of the Tax Section of The Florida Bar.

Mr. Hogan is an [adjunct professor](#) at the Florida State University College of Law, co-teaching an Estate Planning seminar.

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.

## ▼ Admitted to Practice

---

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

---

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

## Professional & Community Involvement

---

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

---

[How Alarming! Taxing Security System Repairs](#), 85 State Tax Notes 7 (Nov. 14, 2017).

[Tourism Tax Reporting: New Gray Areas](#), 86 State Tax Notes 49 (Oct. 2, 2017).

[The "Oops!" Exception: Avoiding Liability for Honest Mistakes](#), 85 State Tax Notes 957 (Sept. 4, 2017).

[Taxation of Related-Party Commercial Leases in Florida](#), 85 State Tax Notes 601 (Aug. 7, 2017).

[Will Our Future Drown? Paying for the Costs of Sea-Level Rise](#), 91 Fla. Bar J. 7, p. 52 (July/August 2017) (Co-authored with Richard O. Jacobs).

[Tolling Statutes of Limitations in Florida Sales and Use Tax Audits](#), 85 State Tax Notes 89 (Jul. 3, 2017).

[The Economic Substance Doctrine in Florida Property Tax](#), 84 State Tax Notes 953 (Jun. 5, 2017).

[The Economic Substance Doctrine in Florida's Sales and Use Tax](#), 84 State Tax Notes 647 (May 15, 2017).

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

[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 (March 2015).

[Will State Tax Matters Be Shut Out of Federal Courts?](#), 74 State Tax Notes 9 (Dec. 1, 2014).

[What Every Entrepreneur Should Know About Taxation of Internet Commerce](#), Journal of Internet Law (Aspen, October, 2014) (Co-authored with Jennifer S. Ivey).

[Internet Taxes on Trial: New Strategies for Litigating Remote-Seller Sales and Use Tax Cases](#), 88 Fla. Bar J. 2, p. 31 (Feb. 2014).

[Comments to Proposed I.R.S. Regulations on Relief from Joint and Several Liability](#), Comments Submitted on behalf of the Tax Section of the Florida Bar (Oct. 31, 2013) (Committee Chair; co-authored with Nicole R. Chong, Yolanda Jameson, Michael A. Lampert, Karen Lapekas, and James Schmidt; Comments reviewed by Micah G. Fogarty).

### **Presentations**

[Hot Topics in Florida Tax](#), CPE Presentation for the Florida Institute of CPAs, Tallahassee Chapter (Oct. 10, 2017).

[Ullman Year In Review 2017: State and Local Tax Update](#), CLE Presentation for the Tax Section of The Florida Bar (July 1, 2017).

[Statutes of Limitation in Florida Tax Cases](#), CLE Presentation for the Tax Section of The Florida Bar (May 10, 2017).

[Retroactivity in Tax Law: A Conversation with Professor Steve R. Johnson](#), CLE Presentation for the Tax Section of The Florida Bar (March 8, 2017) (Co-presented with Professor Steve R. Johnson, FSU Law).

[Ullman Year In Review 2016: State and Local Tax Update](#), CLE Presentation for the Tax Section of 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 Holcomb).

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

[Tax Consequences of Windsor: How the Windsor Decision Affects the Tax Status of Same-Sex Couples](#), Continuing Legal Education Presentation for Legal Services of North Florida (May 29, 2014).

[Ullman Year in Review 2014: State and Local Tax Update](#), CLE Presentation for the Tax Section of The Florida Bar (July 4, 2014) (Co-presented with H. French Brown).

[Florida Sales and Use Tax: What Every Buyer and Seller Should Know](#), Continuing Professional Education Presentation for Purvis Gray & Company, LLP (June 27, 2014).

[Advising the Multi-State Business: Navigating State and Local Tax Issues in Domestic "Cross-Border" Transactions](#), Continuing Legal Education Presentation for the Tax Section of the Florida Bar (Oct. 23, 2013).

[Florida Sales Tax and Protest Procedures](#), Continuing Professional Education Presentation to the Tallahassee Chapter of the Florida Institute of Certified Public Accountants (Sept. 10, 2013).

*Florida Enterprise Zone Tax Incentives: Overview and Emerging Issues*, Continuing Legal Education Presentation for the Tax Section of the Florida Bar (April 24, 2013).

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

*Florida Sales and Use Tax: A General Overview*, Continuing Legal Education Presentation for the Tax Section of the Florida Bar (Oct. 24, 2012).

## ▼ **Education**

---

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

The hiring of a lawyer is an important decision that should not be based solely upon advertisements. Before you decide, [ask us](#) to send you free written information about our qualifications and experience.