



Bruce P. Ely

Partner
Birmingham
205.521.8366
bely@bradleyarant.com

— AREAS OF EXPERIENCE

Tax
Industrial Recruiting/Tax
Incentives
Governmental Affairs

— EDUCATION

LL.M. in Taxation, New York
University School of Law,
1981
J.D., University of Alabama
School of Law, 1980
B.S., Accounting, University of
Alabama, *cum laude*, 1977

— BAR ADMISSIONS

Alabama, 1980

— COURT ADMISSIONS

U.S. Supreme Court, 1993
U.S. Tax Court, 1980
U.S. Court of Appeals, 11th Circuit,
1983, 5th Circuit, 1980

— PUBLICATIONS

Co-author, Alabama Chapter,
Property Tax Deskbook
(American Bar Assoc.)
Alabama editor, *State Tax Notes*,
BNA Multistate Tax Report,
CCH State Income Tax Alert,
and *Sales & Use Tax Alert*, and
COST Practitioner's Connection

While serving as Chairman of our State and Local Tax Practice Group, Bruce Ely's practice has for many years been concentrated in three distinct yet related areas: state and local taxation; economic development/tax incentives; and federal taxation. He has represented clients on state and local tax matters before the United States Supreme Court as well as the Alabama appellate courts, circuit courts, and the Administrative Law Division of the Alabama Department of Revenue, while also representing federal tax clients before the U.S. Tax Court and the IRS Appeals Office.

In his capacity as state tax and incentives adviser, he has served on the teams that successfully recruited JVC America, Mercedes-Benz and several of its Tier I suppliers, and Hyundai and several of its Tier I suppliers, to the State of Alabama, along with numerous other new or expanding industries. He recently served as chief counsel to the Governor's Commission on Existing Industries, focusing on ways to retain and grow Alabama's existing industries and attract new ventures.

Part of Bruce's tax practice involves assisting clients in choosing the proper entity through which to conduct business in Alabama and elsewhere. In 2002, he and another tax partner, Chris Grissom, co-authored an extensive portfolio for BNA Tax Management entitled "Choice of Entity: An Overview of Tax and Non-Tax Considerations," and he also serves as State Tax Editor for the *Journal of Business Entities*, published by RIA. Bruce is a Fellow of the American College of Tax Counsel, has been listed for many years in *The Best Lawyers in America*, *Top 50 Super Lawyers in Alabama*, and *Who's Who in American Law*, and is a member of the BNA Multistate Tax Advisory Board.

BESIDES BRADLEY ARANT

Bruce is also involved in various civic and bar association activities, serving as Vice-Chair of Public Policy of the Birmingham Regional Chamber of Commerce and Vice-Chair of the Tax & Fiscal Policy Committee of the 5,000 member Business Council of Alabama. He is a frequent lecturer for the Alabama Society of CPAs and the Council on State Taxation (COST). Last year he was appointed Chair of a sub-committee of the State and Local Tax Committee of the ABA's Section of Taxation, while also serving on two task forces of the Section and formerly as Chair of the Alabama State Bar's Tax Section.