



Emily S. Luther

Partner

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t 803.253.6841



Emily Luther joined Parker Poe in 2010 and is a partner in the Public Finance Practice Group. A native of Gaston, South Carolina, she represents counties, cities, and school districts in capital financing projects and economic development matters. She also advises and assists nonprofit and tax-exempt organizations with federal and state tax and corporate law compliance.

Emily graduated from Wofford College with a Bachelor of Arts in government and economics, and an emphasis in political theory. She received her law degree from the University of South Carolina and her master's in taxation law (LLM) from New York University. She is admitted to practice law in South Carolina. Prior to attending NYU, she clerked for Parker Poe on the Public Finance Team for two years during law school.

REPRESENTATIVE EXPERIENCE

- Assisted governmental and nonprofit entities in the issuance of bonds and other instruments to fund capital projects and operating expenses.
- Counseled nonprofit entities on organizational and operational questions and processes.
- Counseled nonprofit entities in applying for and compliance with tax-exempt status under the Internal Revenue Code.
- Represented governmental clients and private industry regarding the use of South Carolina's tax-exempt bond program.
- Advised counties in all aspects of economic development, including the creation of multi-county industrial parks and negotiation of the fee-in-lieu of tax incentive.
- Represented investment banks and other financial institutions in conjunction with the underwriting of publicly sold tax-exempt securities, including the securities law aspects of those transactions.
- Counseled banks in connection with the purchase of tax-exempt, bank-qualified securities from local governmental issuers.
- Consulted with private industry concerning South Carolina property tax law.



COLUMBIA OFFICE



PRACTICE AREAS

Public Finance
 Economic Development
 New Markets Tax Credits
 Tax-Exempt Organizations
 Opportunity Zones



EDUCATION

New York University
 LLM, Taxation, 2010
 University of South Carolina
 JD, *cum laude*, 2009
 Wofford College
 BA, *summa cum laude*,
 2006



ADMISSIONS

South Carolina, 2009



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- Advised from various sides of new markets tax credit transactions in South Carolina and other states.

SPEAKING ENGAGEMENTS

- "GASB 77- A Collision of Financial Reporting and Tax Incentives," Government Finance Officer's Association of South Carolina, May 2017
- "Bond Disclosure," Academy for County Auditors, Treasurers and Tax Collectors, February 2017
- "Municipal Debt and Debt Administration," Advanced MEO Institute, January 2017

HONORS

- Leadership South Carolina, Graduate
- *Columbia Business Monthly's* 2016 "Best and Brightest 35 and Under"
- Order of the Wig and Robe
- Order of the Coif
- Phi Beta Kappa

MEMBERSHIPS

- South Carolina Philharmonic, Board of Directors
- Junior League of Columbia