

BIRMINGHAM

## David H. Humber

SHAREHOLDER



### David's Profile

David is a shareholder and member of Maynard Cooper's Corporate Securities & Tax practice, as well as a member of several related practice groups including the Firm's Tax, Economic Development & Incentives, Mergers & Acquisitions, and Charitable Foundations & Tax-Exempt Organizations practice groups.

He applies broad experience in a variety of business operation aspects to represent companies of all sizes and industries, with a focus on the choice of entity decisions, joint venture formations, business planning, mergers, acquisitions, and general corporate governance. He also utilizes his specialized tax training to advise business clients in the areas of federal, state and local taxation, economic incentive procurement, and nonprofit tax exemption.

David holds an LL.M. from New York University, and he earned his J.D., summa cum laude, from the University of Alabama School of Law. He holds a B.S., magna cum laude, from Birmingham-Southern College.

### David's Experience

#### Economic Development

- Assisted global technology company in procurement of state and local incentives for a first-of-its-kind data center project in Alabama.
- Magna/KAMTEK, Inc. - Assisted global automotive supplier in the procurement of state and local incentives for a project with an estimated \$535 million investment.
- Rain Bird Corporation - Assisted national leader in irrigation product manufacturing in the procurement of state and local incentives in connection with a multi-phase project in Steele, Alabama.

#### Tax Controversy

#### Contact

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#### RELATED INDUSTRIES/SERVICES

[Charitable Foundations & Tax Exempt Organizations](#)

[Economic Development and Incentives](#)

[General Corporate Mergers & Acquisitions](#)

[Family Business](#)

[Tax](#)

[Affordable Housing](#)

[New Markets Tax Credits](#)

[Opportunity Zones](#)

[Non-Profit](#)

- Asphalt Consultants, Inc. v. Various Counties & Cities (Alabama Tax Tribunal, Docket No. County/City 19-100-LP, January 24, 2020) – Successfully appealed final assessments of local sales tax that were levied after private auditing firm found that the taxpayer failed to collect and remit sales tax on customer sales. The Alabama Tax Tribunal agreed with the argument that the taxpayer had a lack of nexus with the respective cities and counties that would have imposed the collection obligation. The final assessments were voided in their entirety.
- Amelia R. and Campbell B. Lanier, IV v. State of Alabama Department of Revenue (Alabama Tax Tribunal, Docket No. Inc. 17-268-LP, December 5, 2019) – Successfully appealed a final assessment of Alabama personal income tax arising from the denial of a bad debt deduction in connection with a nonbusiness loan transaction. The final assessment was voided in its entirety.
- John A. & Ann A. Gasser v. State of Alabama Department of Revenue (Alabama Department of Revenue Administrative Law Division, Docket No. Inc. 11-489, October 15, 2012) - Successfully appealed a final assessment of Alabama personal income tax arising from the receipt of settlement proceeds by non-resident shareholders of an Alabama-headquartered corporation who had sued the corporation and certain insiders for fraud. The final assessment was voided in its entirety.

## David's Awards

- The Best Lawyers in America® for Tax Law (2020 - present) and Economic Development Law (2021-present)

## David's Affiliations and Civic Involvement

- Federal Tax Clinic, Board Member
- Alabama State Bar Association, Tax Section
- Birmingham Tax Forum
- Birmingham Bar Association

## Bar Admissions

State Bar: Alabama

## Education

- New York University School of Law
  - (2009, LL.M.)
- University of Alabama School of Law
  - (2008, J.D., summa cum laude; Alabama Law Review, Electronic Works Editor; Order of the Coif; Hugo Black Scholar; Recipient of Dean M. Leigh Harrison Award; Bench & Bar Legal Honor Society)

- Birmingham-Southern College
  - (2005, B.S., magna cum laude)