



Burnet R. Maybank III

Member

Columbia, South Carolina

Charleston, South Carolina

E bmaybank@nexsenpruet.com

T 803.771.8900

F 803.727.1472

PRACTICE AREAS

- Economic Development
- State & Local Taxation
- Tax Controversy
- Public Finance
- Public Policy & Governmental Affairs

INDUSTRIES

- Aviation
- Economic Development
- Finance
- Hospitality & Tourism
- Manufacturing
- Technology & e-Commerce
- Transportation

BAR & COURT ADMISSIONS

- South Carolina State and Federal Courts

EDUCATION

- University of North Carolina, B.A.
- University of South

Burnie Maybank is a two-time former Director of the South Carolina Department of Revenue who now represents companies and organizations needing state and local tax (SALT), tax controversy and economic development incentives assistance.

Mr. Maybank returned to Nexsen Pruet in 2006 after serving as Director of the South Carolina Department of Revenue under Governor Mark Sanford from 2003 through 2005. He also served in that position under Governor David Beasley from 1995 to 1999.

Mr. Maybank's practice includes:

- Economic Development incentives
- State and Local Tax
- Tax Controversy
- Exempt Organizations and Charitable Giving, including Conservation Easements
- Alcohol Beverage Control

At the request of SC Senate Finance Chairman Hugh Leatherman, Mr. Maybank served as Chair of the S.C. Tax Realignment Commission (TRAC). The Commission was charged with submitting a comprehensive tax restructuring plan. That plan was submitted in 2010.

At the request of Senate President *Pro Tempore* Glenn McConnell, Mr. Maybank served on the South Carolina Transportation Infrastructure Study Committee, which examined the feasibility and benefits of public/private partnerships to improve the state's roads, highways and bridges.

Mr. Maybank has served on the statewide transition teams of S.C. Treasurer Curtis Loftis, former Treasurer Thomas Ravenel and former S.C. Governor

Carolina, J.D.

- Emory University, LL.M.
in Taxation

Burnet R. Maybank III, *continued*

Mark Sanford.

Mr. Maybank received national press in 2005 regarding the S.C. Department of Revenue's investigation of potentially abusive conservation easement donations, as well as the Department's investigation under IRS Circular 230 of tax professionals who were involved in tax shelters.

Mr. Maybank is co-author of a number of books and law review articles including:

- *South Carolina Tax Incentives for Economic Development*;
- *Local, State, and Federal Tax Incentives for Conservation Easements*;
- *and State Tax Crimes*, all published for the Department of Revenue.

Mr. Maybank has also co-authored:

- *South Carolina Limited Liability Companies & Limited Liability Partnerships* (1st & 3rd Editions);
- *The Law of Automobile Insurance* (1st-5th Editions);
- and *South Carolina Nonprofit Corporate Practice Manual* (2007), published by the South Carolina Bar.

The South Carolina Manufacturers Alliance's presented Mr. Maybank with the 2007 *Defender of Manufacturing* Award. He is pictured here at the 2012 awards ceremony, along with other recipients.

CAREER HIGHLIGHTS

- S.C. Treasurer Curtis Loftis transition team (2010-2011)
- South Carolina Economic Developers Association's "2010 Ally of the Year"
- *Best Lawyers in America* since 2009
- Chair, S.C. Tax Realignment Commission (TRAC) (2010-2011)
- South Carolina's first Director of the Department of Revenue and Taxation (1995-1999); second term (2003-2005)
- Member of the Coordinating Council for Economic Development and Chair of the Enterprise Zone Subcommittee (1995-1999 and 2003-2005)
- Received Order of the Palmetto from both S.C. Governor Carroll Campbell and S.C. Governor David Beasley
- 2007 Recipient of the South Carolina Manufacturers Alliance *Defender of*

continued

Burnet R. Maybank III, *continued*

Manufacturing Award

- Former General Counsel in the S.C. Secretary of State's Office
- Compleat Lawyer Award from USC School of Law (1998)
- L.H. "Sonny" Siau Award of Excellence from the South Carolina Association of Auditors, Treasurers, and Tax Collectors
- Transition Team for former S.C. Governor Mark Sanford
- Legal Counsel to Former S.C. Governor Carroll Campbell
- Former Commissioner on the S.C. Public Service Commission
- Former Member of the Board of South Carolina's Department of Health and Environmental Control (DHEC)
- Former S.C. Deputy Securities Commissioner in S.C. Secretary of State's Office
- Government Efficiency and Accountability Review Committee, former member
- S.C. Transportation Infrastructure Study Committee, former member
- 2006 Palmetto Leadership Award from the S.C. Policy Council
- 2005 Public Servant of the Year Award from Upstate Forever

REPORTED DECISIONS

On June 14, 2010 the South Carolina Supreme Court ruled in favor of Maybank's client, Media General, in a dispute involving more than \$2 million in state income taxes. [Read the opinion here.](#)

CIVIC AND PROFESSIONAL MEMBERSHIPS

- Board Member, Palmetto Conservation Foundation
- Past Board Member, South Carolina Economic Developers Association (SCEDA)
- South Carolina Administrative and Regulatory Law Association (SCAARLA)
- Past President, S.C. Agency Directors Organization