



Emily S. Luther

Partner

emilyluther@parkerpoe.com

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



Emily S. Luther

Partner

emilyluther@parkerpoe.com

t 803.253.6841



- 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 1, 2017
- "Bond Disclosure," Academy for County Auditors, Treasurers and Tax Collectors, February 9, 2017
- "Municipal Debt and Debt Administration," Advanced MEO Institute, January 31, 2017

HONORS

- Leadership South Carolina, Graduate
- *Columbia Business Monthly's* "Legal Elite" in Corporate and M&A Law and Tax and Estate Planning Law, 2019; "Best and Brightest 35 and Under," 2016
- Order of the Wig and Robe
- Order of the Coif
- Phi Beta Kappa

MEMBERSHIPS

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