

Bailey Roese

Partner



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Louisville

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Overview

Bailey Roese is a partner in the Firm's Louisville office and represents taxpayers in federal, state, and local tax controversies. Selected as a *Kentucky Super Lawyers*[®] Rising Star for 2018 and 2019 in the area of Tax law, Bailey regularly advocates for clients in the state courts and administrative tribunals of Kentucky, Ohio and Indiana, as well as the United States Tax Court. Her expertise encompasses income tax, sales tax, property tax, trust and estate tax and excise tax, and she advises clients in the manufacturing, retail, tobacco and alcohol industries, as well as many others. She also assists clients with their tax planning and compliance needs.

Bailey has broad experience working with the Internal Revenue Service and state and local tax departments to settle disputes on behalf of taxpayers. She has successfully negotiated with the Internal Revenue Service and state tax departments to resolve tax collection issues through offers in compromise, installment agreements and removal of liens and levies. Bailey also has experience advising individuals, corporations, or owners of captive insurance companies who have been selected for audit. She assists these taxpayers in resolving their cases at audit, with IRS Appeals, or in the United States Tax Court.

Bailey serves as General Counsel for the Kentucky Democratic Party. She formerly served as President of the Board of Louisville Girls Leadership, is a 2016 graduate of Leadership Louisville's Ignite Louisville Program and is a 2015 graduate of Emerge Kentucky.

Experience

Bailey has successfully provided counsel to and advocated for taxpayers in numerous federal, state and local tax controversy and planning matters, both in administrative tribunals and the courts. She has represented many types of taxpayers, including corporations, limited liability companies and individuals, and she has handled cases involving potential tax liability ranging from several thousand to several million dollars. Bailey has negotiated resolutions to tax collection disputes with the Internal Revenue Service and numerous state tax departments and has assisted clients in obtaining offers in compromise, installment agreements and removal of liens and levies from their property.

Bailey is currently involved in or has been involved in the following cases:

- *Ashland Specialty Co., Inc. v. Matkovich*, Civil Action No. 14-AA-102 (W. Va. Cir. Ct. 2017), *on appeal*, No.

- 17-0437 (W. Va. 2017) (pending) (abuse of discretion and excessive fines dispute involving a tax penalty)
- *The Auto Place, LLC, et al. v. Testa*, Case Nos. 2015-474, 2015-475, 2015-479 (Ohio Bd. Tax. App. 2015) (pending) (sales and consumer use tax dispute involving purchases and sales of high-value classic cars)
- *Humana Inc. v. Dep't of Revenue*, File No. K16-R-03, Order No. K-25212 (Ky. Claims Comm'n Feb. 2, 2017), *on appeal*, No. 2017-CI-001265 (Ky. Cir. Ct. 2017) (pending) (sales and use tax dispute involving manufacturing)
- *Kroger Limited Partnership I v. Scott County Property Valuation Admin., et al.* File No. K16-S-07, Order No. K-25128 (Ky. Bd. Tax App. Jul. 12, 2016), *on appeal*, No. 16-CI-00435 (Ky. Cir. Ct. 2016) (pending) (property tax dispute involving big box grocery store)
- *Lafarge North America, Inc. v. Testa*, Case No. 2015-763 (Ohio Bd. Tax App. Jun. 21, 2016), *on appeal*, Case No. 2016-1074 (Ohio 2017) (pending) (sales and consumer use tax dispute involving manufacturing)
- *T. Ryan Legg Irrevocable Trust v. Testa*, 2016-Ohio-8418, 2016 WL 7449356 (Ohio 2016), petition for cert. denied, (U.S. 2017) (No. 17-84) (due process challenge)
- *OVWD, Inc. v. Commonwealth, et al.*, No. 2015-CA-000754-MR (Ky. Ct. App. Mar. 24, 2017), *on appeal*, 2017-SC-000194 (Ky. 2017) (pending) (motion for discretionary review to Kentucky Supreme Court involving Section 2 of the Kentucky Constitution and exhaustion of administrative remedies)
- *OVWD, Inc. v. Commonwealth, et al.*, File No. 13-R-15, (Ky. Bd. Tax App.) (pending) (cigarette tax dispute involving out-of-state sales)
- *LaRue County Geriatric Center, Inc. c/o Signature Healthcare v. LaRue County Property Valuation Admin. et al.*, File No. K16-S-76 (Ky. Claims Comm'n) (pending) (property tax dispute involving not-for-profit nursing home)
- *T-Mobile South, LLC v. Kentucky Commercial Radio Service Emergency Telecommunications Board*, Nos. 09-CI-1436; 15-CI-1124 (Ky. Cir. Ct.) (pending) (CMRS fee common law refund claim for prepaid wireless charges)
- *Wal-Mart Stores East, LP, et al. v. Dep't of Revenue*, No. 2016-SC-000550 (Ky. Mar. 15, 2017) (refund claim involving Section 51 and Section 180 of the Kentucky Constitution)

Recognition

News

- Super Lawyers® Recognizes 33 Bingham Greenebaum Doll Attorneys in Kentucky and Ohio
- 36 Bingham Greenebaum and Doll Attorneys Recognized in the 2019 Kentucky and Ohio Super Lawyers® Lists
- Mark Loyd and Bailey Roesse Featured On Lexology Newsfeed
- 39 Bingham Greenebaum and Doll Attorneys Included in the 2018 Kentucky and Ohio Super Lawyers® Lists
- Tax Cuts and Jobs Act: Comparing the House and Senate Proposals
- What's that Smell? A Texas Landfill Case Helps Clarify the Meaning of "Taxpayer" under Section 468

Honors and Awards

- Recognized as a "Kentucky Rising Star" in the *Kentucky Super Lawyers®* list, 2018-2019
- M&A Today Global Award in the category of Kentucky Corporate Tax Law Firm of the Year, 2016

- Continuing Legal Education Award, Kentucky Bar Association, 2016
- Boston University Scarlet Key Society
- William & Mary School of Law Dean's Certificate
- William & Mary School of Law Public Service Award

Insights

- Interview with Bailey Roese on the KDP, February 12, 2018
- "Delaware Trust Seeks Review of Ohio Supreme Court Opinion," *State Tax Notes*, co-author, Vol. 85, Num. 11, 2017
- "Defamation, Humiliation, and Lost Reputations: Mitigating the Damage to Women Harassed Online," *Women's Rights Law Reporter*, 35 *Women's Rts. L. Rep.* 123, 2014

Tax Law Insights

- 2015 U.S. Supreme Court State Tax Case Insights and Takeaways
- 2016 Big Tax Trends and Issues in Kentucky
- 2016 Kentucky Tax Legislation Wrap-Up: Tax reform is on the horizon
- Are You Ready? Nonprofits Must Charge Kentucky Sales Tax on Fundraising Event Tickets, Memberships, and More, Starting July 1, 2018
- Considerations for Modifying Partnership Agreements and LLC Operating Agreements in the Wake of the New Centralized Audit Regime
- Construction Contractor Kentucky Sales Tax Issue
- Dark Boxes are Comparable Properties in Indiana
- Decrypting Taxation of Cryptocurrency
- Delaware Nonresident Trust Seeks SCOTUS Due Process Review of Ohio Income Tax Imposed on the Trust's Capital Gains: Was It Proper to Apply General Jurisdiction Due Process Rules to a Non-Resident Rather Than Specific Jurisdiction Rule
- Department Disallows Indiana Taxpayer's Claimed Factoring Fees
- Don't Be Late! Kentucky First Estimated Tax Payment Moved Up to April 15
- Indiana Assessment Appeal Deadlines Are Changing
- Indiana Board of Tax Review Holds that Taxpayer Was Not Allowed to Withdraw Appeal After Assessor Obtained an Appraisal Report Showing that the Assessed Value Under Appeal Should be Increased
- Indiana Combined Reporting and Transfer Pricing Studies
- Indiana Fraud Penalty Imposed for Uncorrected Issues - Are You at Risk?
- Indiana Prohibits Taxation of Internet Access
- Indiana Sales Tax Not Imposed for Access to Online Database
- Indiana Tax Court Denies Premature Direct Appeal from Real Property Tax Assessment
- Indiana Tax Court Holds Retailer Properly Self-Assessed Use Tax on Construction Materials

- Indiana Tax Court Holds that Environmental Contamination Does Not Always Justify a Reduction in Assessed Value
- Indiana Tax Court Holds That Freezing Food Is Not Manufacturing
- Indiana Tax Developments
- Indiana to Run Tax Amnesty Program from 9/15/15 to 11/16/15
- Indiana: Sales of Information Services Deemed Attributable to State
- IRS Continues to Release Guidance for the New Centralized Partnership Audit Regime
- IRS Finalizes Regulations for Opting Out of Centralized Partnership Audit Regime
- IRS Provides Safe Harbor for 20% Pass-Through Deduction For Rental Real Estate
- IRS to Cryptocurrency Owners: "We know who you are"
- Kentucky 2015 Legislative Summary and Update - Could Unitary Reporting or Local Sales Taxes Be Enacted?
- Kentucky Board of Tax Appeal Does Not Have Jurisdiction Over Facial Constitutional Challenge
- Kentucky Board of Tax Appeals Holds that a Settlement Agreement Does Not Apply to Future Tax Years
- Kentucky Board of Tax Appeals Holds that Leased Goods Do Not Qualify for Warehouse Property Tax Exemption
- Kentucky Budget Office Seeks Request for Proposals for Tax Reform Advice
- Kentucky Department of Revenue Issues Opinion Narrowing Definition of Agricultural Property
- Kentucky Department of Revenue Now Requires Power of Attorney Form For Taxpayer Representatives
- Kentucky Department of Revenue's Private Letter Rulings to be Released to Public Under New Revenue Procedure
- Kentucky Governor's Red Tape Reduction Initiative Provides Opportunity to Update Tax Regulations
- Kentucky Passes Legislation Impacting Administrative Guidance on Taxes and Tax Appeals
- Kentucky Property Owners Should Act Now to Reduce Real Estate Tax Bills
- Kentucky Property Tax Applies to Individual Residents' Units of Retirement Community Owned by Public Charity
- Kentucky Property Taxes on Manufacturers
- Kentucky Proposed Legislation Would Affect Taxes on Property, Sales
- Kentucky Supreme Court Affirms Ruling Denying Writ Seeking to Prohibit Circuit Court Jurisdiction
- Kentucky Supreme Court Holds Administrative Remedies Must Be Exhausted Before Trial Court Review
- Kentucky Supreme Court Limits Charitable Tax Exemption to Property Taxes Only
- Kentucky Supreme Court: Telecom Tax Prohibition on City Franchise Fees Unconstitutional
- Kentucky Tax Challenges Facing Small Businesses
- Kentucky Tax Developments
- Kentucky Unitary and Consolidated Returns - Navigating the Matrix

- Kentucky: Court of Appeals Address Acceptable Comparable Properties in Determining Tax Value
- Kentucky: Department Letter Ruling Not Binding, Refund Denial Upheld
- Kentucky: Department of Revenue Must Publish Redacted Final Rulings
- Kentucky: File KDOR Schedule DTD by July 1, 2019 to Claim New Deferred Tax Deduction
- Kentucky: Floridian Liable for Kentucky Motor Vehicle Use and Property Tax on RV
- Kentucky: Fuel Purchased by Customers Fob Seller's Dock Not Subject to Kentucky Excise Tax
- Kentucky: KBTA Rejects Appraisal Using Residual Method in Property Tax Appeal
- Kentucky: Liability Waiver Contracts Not Subject to Kentucky Sales Tax
- Kentucky: Loss Corporation with de minimis Factors Includible in Kentucky Consolidated Return
- Kentucky: Property Leased to Non-Residents Qualified for Warehouse/Distribution Center Exemption to Tangible Personal Property Tax
- Kentucky: Supplies, Including Refractory Materials, Held Exempt from Sales Tax
- Kentucky: Wrap-up of 2015 Tax Legislation
- Kentucky's Limited Liability Entity Tax Opportunities and Traps
- Kentucky's Top 10 Biggest Tax Developments in 2018
- Managing Federal, State, and Local Withholding Taxes
- New Kentucky Governor - Changes at KDOR and KBTA in 2016?
- New Kentucky Revenue Procedure Opens Tax Guidance Flood Gates
- New Partnership Audit Rules Amended by the Consolidated Appropriations Act, 2018
- No Refund of Kentucky Health Care Provider Tax on Receipts From Federal Carriers
- Nonprofits and Kentucky Taxes
- Ohio Supreme Court Rules for Taxpayer as to Start of Slag Manufacturing Process, Reversing BTA
- Ohio to Offer Tax Amnesty From January 1, 2018 through February 15, 2018
- Online Travel Company Not a Retail Merchant for Indiana Sales and Innkeeper's Tax
- Property Owned by Public Charity and Leased to a Non-Profit Providing Affordable Housing Does Not Qualify for Property Tax Exemption - Review Denied
- Proposed Kentucky Legislation Would Criminalize Tax Zappers
- Resale Exemption Denied for Telecommunication Access Services
- SCOTUS Asked Whether Tax Commissioner's 500% Penalty Violates Excessive Fines Clause
- Tax Appeals to the Kentucky Claims Commission
- Tax Guidance Kentucky Taxpayers Need
- Tax Insights: Top 12 Tax Cuts and Jobs Act Changes Affecting Businesses and Their Owners
- Taxpayer's KCC Appeal Dismissed for Not Attaching Final Ruling Copies
- Updated Kentucky Tax Regulations on the Horizon

- Warning to Hoosiers on the Move: It May Be Difficult to Establish a Change in Domicile
- What Are De Minimis and Zero Income Tax Apportionment Factors?
- What Could Modernizing Kentucky's Tax Code Look Like?

Activities and Affiliations

- Kentucky Bar Association
- Louisville Bar Association
- Council on State Taxation
- Institute for Professionals in Taxation

Community Involvement and Pro Bono

- Member, Finance and Administration Cabinet Transition Team for Governor-Elect Andy Beshear, 2019
- General Counsel, Kentucky Democratic Party, 2018
- President of the Board, Louisville Girls Leadership, 2016-2018
- Treasurer of the Board, Louisville Girls Leadership, 2015-2016
- Ignite Louisville, Class of Fall 2016
- Chair, Louisville Bar Association Taxation Section, 2016
- Emerge Kentucky, Class of 2015
- Vice Chair, Louisville Bar Association Taxation Section, 2015
- Member, Junior League of Louisville, 2014-2015
- Focus Louisville, 2014
- Habitat for Humanity Global Village Project, 2012

Presentations

- Current Developments in the Mid-West States, Cost Midwest Region Meeting - Indianapolis, IN, December 9, 2019
- Discussion of National State Tax Cases, Issues, and Policy Matters - Indianapolis, IN, December 9, 2019
- Property Tax Ethics, Cost Property Tax Workshop - Las Vegas, NV, October 2, 2019
- The High Ground-Ethical Property Tax Practice, ABA/IPT Advance Property Tax Seminar - New Orleans, LA, March 15, 2019
- Ethics for Property Tax Lawyers and Consultants, ABA/IPT Property Tax Seminar - New Orleans, LA, March 23, 2018
- National Update - Discussion of State Tax Cases, Issues and Trends to Watch, COST Regional Meeting - Cincinnati, OH, June 15, 2018
- "Understanding Sales and Use Tax," NBI Business Law Boot Camp, June 29, 2017

- "Impact of Environmental Issues on Property Tax Assessments: Potential Tax Reduction Opportunities that May Offset Environmental Compliance Costs," 15th Annual Kentucky Environmental Conference, March 28, 2017
- "What State's My Trust In? Can I Move It? Income Tax Situs of Trusts and Related Issues," Indianapolis Bar Association, 2015

Areas of focus

Practices

- Real Estate Taxation
- Tax
- Tax in the United States
- Charities and Nonprofit Taxation

Industry sectors

- Nonprofit Entities

Education

- Institute for Professionals in Taxation Sales Tax School, 2016
- William and Mary Law School, 2013, JD
- Boston University, 2010, B.A. Political Science, *magna cum laude*
- Boston University, 2010, MA, Political Science, *magna cum laude*

Admissions and qualifications

- Indiana
- Kentucky
- Supreme Court of Kentucky
- US District Court for the Western District of Kentucky
- US Supreme Court
- US Tax Court