

CONTACT

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PRACTICES

Climate Change
Energy Transition
Oil, Gas, & LNG

EDUCATION

University of Texas School of Law
Oklahoma State University

BAR AND COURT ADMISSIONS

District of Columbia Bar
Texas State Bar

MICHAEL L. PLATNER
SENIOR TAX COUNSEL



Professional Background

Michael provides strategic counsel on legal, legislative and regulatory issues, including tax, energy, and international trade. Michael has extensive experience developing and implementing successful government relations programs. He has a refined understanding of the political landscape, supported by technical knowledge and a wealth of experience drafting issue papers, advising on legislative and regulatory matters, and building and advocating winning legislative strategies for participants in energy and related markets.

Prior to joining the firm, Michael was a lobbyist and the Tax Director for the American Petroleum Institute from 1992-2009 and the Tax and International Trade Counsel for U.S. Senator John H. Chafee from 1988 to 1992.

Representative Experience

- Represents and serves as the Senior Tax Advisor to the Carbon Utilization Research Council (CURC). On behalf of CURC, Michael drafted the initial legislative language that became the FUTURE Act that was introduced by former Senator Heitkamp and enacted in 2018. In addition, Michael works extensively with the supporters of 45Q on Capitol Hill and with the IRS and Treasury to promote regulatory guidance that will allow 45Q to incentivize the development and deployment of carbon capture and storage technology.
- Represents Shell Oil Company on tax and climate legislative and regulatory issues and worked extensively to draft Shell's 45Q regulatory comments.
- Represented an innovative coal gasification and carbon capture project and assisted in drafting the company's successful application for an award of Section 48A Phase III tax credits.
- Represented the National Association of Energy Service Companies to advocate for an extension of the tax deduction for energy efficiency improvements to commercial buildings in Section 179D of the Internal Revenue Code and its inclusion in a reformed tax code.
- Represented and advocated for the interests of Phillips 66 Company, its subsidiaries, and its affiliates by assisting Phillips 66 to develop legislative and regulatory strategies with respect to company priority issues, assisting in meetings with congressional leadership, key committees, and administration officials; representing Phillips 66 before legislators, Congressional committees, administration officials and personnel, and Executive Branch officials and personnel; and assisting in review of legislative proposals.
- Represented McKesson Corporation, the world's largest healthcare services company, on preserving the LIFO inventory accounting method in tax reform.
- Represented a solar energy company on federal tax legislative issues.
- Represented a major wetlands mitigation banker in an ongoing effort with respect to federal taxation issues.
- Represented GPA Midstream, a trade association for companies involved in the gathering, processing, transporting, and marketing of natural gas, in Washington, DC, to elevate GPA's profile among policymakers in the Congressional and Executive Branches as a credible resource and critical component of the natural gas value chain and provided strategic counselling and federal advocacy services on GPA's legislative priorities.

- Represented the National Association of Energy Service Companies with respect to the “municipal advisor” rule of the Securities and Exchange Commission (SEC) under the Dodd-Frank Act for a successful revision to the engineering exemption to the municipal advisor rule for energy service companies.

Articles and Presentations

- VNF Live - The Inflation Reduction Act: What Lies Ahead for Climate, Energy & Tax Policy, 08/15/2022
- VNF Live - Budget Reconciliation: How Democrats May Use it to Advance the President's Agenda , 02/10/2021
- LSU's 67th Mineral Law Virtual Institute, Louisiana State University School of Law, 09/11/2020
- DOE Loan Guarantees: What CCUS Developers Need to Know, 07/29/2020
- VNF Live - 45Q Proposed Regulations: What Project Developers and Investors Need to Know , 06/11/2020
- The FUTURE Act and the 45Q Tax Credit, Webinar, 06/20/2018
- ESCO Executive Briefing: Tax Reform and the 2018 Budget Deal , Webinar, 03/13/2018
- Joint Select Committee on Deficit Reduction: Implications for the Energy Sector, Webinar, 09/13/2011

Alerts

- Treasury Proposes Clean Electricity Tax Guidance, 05/31/2024
- SEC Unveils Landmark Climate Disclosures Proposal, 03/22/2022
- Proposed Regulations for CCUS Tax Credit: Greater Certainty for Developers and Investors, 06/01/2020
- Implementation of Recent Amendments to the 45Q Carbon Sequestration Tax Credit , 05/03/2019
- Update on Tax Legislative and Regulatory Priorities, 09/25/2018
- Tax Reform: It happened, now what?, 12/21/2017
- This Time it Could Happen: Comprehensive Tax Reform..., 10/11/2017
- Navigating Tax and Economic Recovery Packages after Hurricane Harvey, 09/07/2017
- Tax Reform – The Big Picture, 03/03/2017
- House of Representatives Prioritize Actions to Reform the Regulatory Process, 01/18/2017
- House Republicans Outline Vision for Tax Reform , 06/24/2016
- President Signs Permanent Tax Relief for Businesses and Working Americans, 01/07/2016
- OUTLOOK 2014: KEY POLICY DEVELOPMENTS, 01/23/2014
- Chairman Baucus Releases Energy Tax Reform Draft, 12/19/2013