



## GEORGE C. MASTRODONATO

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George C. Mastrodonato joined Carney Badley Spellman in April 2010. Mr. Mastrodonato was previously a partner in the Seattle office of Dorsey & Whitney LLP, and a shareholder in both the Olympia and Seattle offices of Lane Powell PC. His practice focuses on Washington state and local taxes. He has a diverse group of clients in a wide variety of industries, including forest products, utilities, manufacturing and refining, wholesale trade and transportation. His clients include large and small businesses, individuals, and municipal corporations. He has handled state and local tax issues before administrative agencies (Washington Department of Revenue, county boards of equalization, State Board of Tax Appeals) and the courts (Superior Court, Court of Appeals, Supreme Court). He was previously employed for more than eleven years by the Department of Revenue, working in tax appeals, legislation, rules and taxpayer information and education.

### Education

J.D., Gonzaga University  
School of Law, 1976

B.A., Syracuse University, 1972

A.S., Monroe Community  
College, 1970

### Bar and Court Admissions

State of Washington

### Professional Associations

Taxation Section, Washington  
State Bar Association, past  
president (1996-1997),  
president (1995-1996), section  
officer (1992-1996), committee  
chair (1988-1991)

### Community Involvement

Capital Playhouse, past  
president and member of board  
of directors

Capital Area Youth Symphony  
Association, past member,  
board of directors

### Honors and Recognitions

Mr. Mastrodonato has been named by *Washington Super Lawyers* magazine as one of the top attorneys in the state for each of the years 2008-2018, and is listed in *Best Lawyers in America* 2009-2020.

### Representative Cases

*Cashmere Valley Bank v. State Dep't of Revenue*, 175 Wn. App. 403, 305 P.3d 1123 (2013), review granted, 179 Wn.2d 1008, 316 P.3d 494 (2014) (B&O tax deduction)

*Grays Harbor Energy LLC v. Grays Harbor County*, 175 Wn.App. 578, 307 P.3d 754 (2013) (property tax)

*Olympic Tug & Barge, Inc. v. Dep't of Revenue*, 163 Wn. App. 298, 259 P.3d 338 (2011) (public utility tax deduction)

*Grays Harbor Energy LLC v. Grays Harbor County*, 151 Wn. App. 550, 213 P.3d 609 (2009), review denied 168 Wn.2d 1014 (2010) (property tax)

*Tesoro Refining and Marketing Company v. Dep't of Revenue*, 173 Wn.2d 551, 269 P.3d 1013 (2012), reversing 159 Wn. App. 104, 246 P.3d 211 (2010) (B&O tax deduction)

*Clark County Public Utility District No. 1, et al. v. Dep't of Revenue*, 153 Wn. App. 737, 222 P.3d 1232 (2009) (privilege tax appeal by two public utility districts)

*Activate, Inc. v. Dep't of Revenue*, 150 Wn. App. 807, 209 P.3d 524 (2009) (retail sales tax on cellular phone reseller)

*Tesoro Refining and Marketing Company v. Dep't of Revenue*, 164 Wn.2d 310, 190 P.3d 28 (2008) (hazardous substance tax imposed upon an oil refinery)

*Mayflower Park Hotel, Inc. v. Dep't of Revenue*, 123Wn. App. 628, 98 P.3d 534 (2004), review denied, 154 Wn.2d 1022 (2005) (retail sales tax appeal)

*Charles A. Pilcher, M.D. v. Dep't of Revenue*, 112 Wn.App. 428, 49 P.3d 947 (2003), review denied 149 Wn.2d. 1004 (2003) (business and occupation tax on emergency medicine physician)

*Washington Public Ports Association v. Dep't of Revenue*, 148 Wn.2d 637, 62 P.3d 462 (2003) (challenge to leasehold excise tax regulation)

*First American Title Ins. Company v. Dep't of Revenue*, 144 Wn.2d 300, 27 P.3d 604 (2001) (business and occupation tax on title insurer)

*McLane Company, Inc., et al. v. Dep't of Revenue*, 105 Wn. App. 409, 19 P.3d 1119 (2001) (tobacco products tax)

*New West Fisheries, Inc. v. Dep't of Revenue*, 106 Wn. App. 370, 22 P.3d 1274 (2001) (tax on enhanced food fish)

*Simpson Investment Company v. Dep't of Revenue*, 141 Wn.2d 139, 3 P.3d 741(2000) (business and occupation tax)

*Linn County v. Dep't of Revenue and Dayton Hudson Corp.*, 14 OR Tax 257 (1998) (property tax exemption for new Target Distribution Center)

*Digital Equipment Corp. v. Dep't of Revenue*, 129 Wn.2d 177, 916 P.2d 933(1996), cert denied, 520 U.S.1273 (1997) (business and occupation tax)

*In re Sehome Park Care Center*, 127 Wn.2d 774, 903 P.2d 443 (1995) (business and occupation tax/nursing homes)

*Nordstrom Credit, Inc. v. Dep't of Revenue*, 120 Wn.2d 935, 845 P.3d 1331 (1993) (business and occupation tax and apportionment issues)

### **Amicus Curiae**

*Nelson v. Appleway Chevrolet, Inc., et al.*, 160 Wn.2d 173, 157 P.3d 847 (2007) (business and occupation tax)

*Weyerhaeuser Co. v. Easter*, 126 Wn.2d 370, 894 P.2d 1290 (1995) (property tax)

*Western Telepage, Inc. v. City of Tacoma*, 140 Wn.2d 599, 998 P.2d 884 (2000) (city utility tax)

*Enterprise Leasing, Inc. v. City of Tacoma*, 139 Wn.2d 546, 988 P.2d 961 (1999) (city business and occupation tax)

### **Publications**

Update: State of Washington Announces its Response to U.S. Supreme Court's Decision in South Dakota v. Wayfair," August 2018

"US Supreme Court Gives States Expansive Authority to Collect Sales Taxes," June 2018