

## Playing the Long Game

by Mark F. Sommer

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Behind the Board is a series that highlights the milestones, challenges, and lessons that *Tax Notes State* advisory board members have experienced over the course of their careers.

This installment features Mark F. Sommer, a member of Frost Brown Todd LLC in the Louisville,

Kentucky, office, where he leads the firm's tax and incentives practices.

### What was the greatest milestone of your career?

Can I say that is an unfair question? I have had many and varied successes over my 35 years. But, if I had to call one out, I would say it was my nearly 10 years of litigation<sup>1</sup> against the Kentucky Department of Revenue to open up and make more transparent the department's administrative decisional practices, specifically concerning final rulings issued by the department. Multiple layers of multiple litigation efforts and ultimately success resulted in benefits for the entire taxpaying public as well as the legislature and the tax media. The Kentucky Supreme Court affirmed the lower court's findings, which included an award of attorney fees at the lower level. Now the taxpaying public, the legislature, and the media all can learn how decisions are made and when they are made and review them timely.

### What was the biggest obstacle or challenge you encountered?

The ever-present and so-called work-life balance, without question, has been most challenging throughout my career. Blessed with five children spread over six years and working in a major law firm to develop my SALT practice led to many long days and many short nights. I couldn't have done it without my wife, Bridget, and the support of her and my family. And balancing continues to this day, given ever-increasing legal technicalities and technology overall.

### What do you hope to achieve in the near future?

I plan on continued development and buildout of my SALT team and further successes for my law firm, Frost Brown Todd. And principally that means continued and seamless/quality client service. I serve in multiple leadership positions and hope to see the firm grow significantly and maintain its top-caliber talent so that the future generations of the firm are stronger than the current. I also plan on continuing my efforts on shaping tax policy in Kentucky; having worked in that space in Frankfort for 25 years, it is a constant initiative.

### What is the most important lesson you've learned?

The most important lesson that I've learned is to use the KISS method in all of our practice areas: Keep it simple, Stupid. In hypertechnical areas such as SALT, I think the strongest trait of a good adviser is the ability to break down complex topics in a very elementary and person-on-the-street basis. I have always strived to be a counselor first, and communication is key in that. If you can't explain it to others, you will never be able to convince an independent tribunal that your position is the correct one. Given the continued and ever-increasing complexity in SALT matters, this takes daily effort.

<sup>1</sup>*Finance Cabinet v. Sommer*, 2017 WL 127730 (Ky. 2017).

**Do you have any additional thoughts to share?**

Upon reflecting for this column, it has become even clearer to me that I am a product of my environment. I was very fortunate and blessed to work for and be trained and mentored by some incredibly talented tax lawyers who were also wonderful people. They helped make me who I am today, and I have tried to pay that back manifold over the years of my practice with the many individuals whom I have hired, trained, and promoted. It literally takes a village, and work teams in practice groups are simply microcosms of a village. Anyone who wants to succeed in their professional space, SALT or otherwise, needs to and must rely on many, many others. And that, too, is a daily initiative on my part. ■



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