

Chris Wilson

PARTNER



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Nonprofit organizations and companies in a wide range of industries such as manufacturing, retail, cable television, real estate, professional services, waste management, and software, rely on Chris Wilson for assistance with a range of state tax planning and state tax litigation matters in both administrative and judicial forums.

Those matters cover a range of issues, including:

- Business tax
- Property tax
- Franchise and excise tax
- Sales and use tax
- Challenging tax assessments and seeking tax refunds
- Multi-state tax analysis for various business transactions in areas such as nexus, tax apportionment, tax exemptions, transferee liability, and voluntary disclosure agreements
- State and local tax controversy, and state tax planning
- Structuring and negotiating state tax incentives for relocating or expanding operations in Tennessee

Chris also works with Waller's governmental relations group in drafting tax legislation, analyzing the economic impact of state tax policies, and formulating strategies to address a wide range of client issues.

Trust, probate and estate representation

With litigation experience covering a broad range of trust, probate and estate administration matters as well as conservatorship proceedings, Chris has represented financial institutions, particularly their trust and wealth management officers, in matters involving allegations of breach of trust and breach of fiduciary duty. He has also represented trust and estate beneficiaries in matters involving will contests, breach claims, and other claims involving fraud and undue influence. Clients count on Chris to develop strategies to resolve disputes within the applicable terms of trust instruments or estate planning documents while also seeking to minimize the impact upon client and family relationships.

Additionally, Chris represents both petitioners and respondents in conservatorship actions, and understands the legal complexities, family dynamics, and individual desires for autonomy involved in conservatorship proceedings. Clients rely on him to navigate these complexities while also focusing on reasonable solutions to preserve individual autonomy, ensure the receipt of necessary care and management for disabled individuals, and to maintain family harmony.

EXPERIENCE

- **Facebook develops \$800 million data center in Middle Tennessee**

Represented Facebook with the acquisition and development of a site in Middle Tennessee for an \$800+ million data center, including assembling the real estate property from multiple owners and a complicated trust on property.

- **Hygia Health Services acquired by Stryker**

Represented Hygia Health Services, a single-use medical device reprocessor, in its acquisition by Stryker.

- **Medical supply company prevails in asset purchase dispute**

Represented a medical supply company in a dispute involving an asset purchase agreement and sizeable earn-out provision. Obtained an extremely favorable resolution through aggressive pre-litigation advocacy, without the costs of filing suit.

- **Energy and mining companies rely on Waller as common counsel in federal Superfund case**

Serve as common counsel to a group of high-profile industrial companies identified as potentially responsible parties in connection with a federal Superfund site.

- **Client seeks to create trust, protect assets**

Advised a client on trust and multi-jurisdictional law to create a "self-settled asset protection trust" and implemented asset protection planning.

- **Nashville Predators franchise to remain in Nashville**

Assisted a group of Nashville investors on acquiring the Nashville Predators franchise, thus keeping the team in Nashville.

EDUCATION

- LL.M., University of Florida, 2007
 - Graduate Editor - Florida Tax Review
 - John W. Thatcher Memorial Scholarship
- J.D., *magna cum laude*, University of Memphis Cecil C. Humphreys School of Law, 2005
 - University of Memphis Law Review
 - Cecil C. Humphreys Research Fellowship
- B.S., *magna cum laude*, University of Tennessee at Martin, Political Science, 2002
- B.S., *magna cum laude*, University of Tennessee at Martin, Communications, 2002

BAR ADMISSIONS

- Tennessee
- Kentucky
- Texas

RECOGNITIONS

The Best Lawyers in America® (BL Rankings)

- Tax Law, 2022-2023

Nashville Post

- Recognized in the 2012 Law Leaders Rising List

PROFESSIONAL INVOLVEMENT

- Member, Nashville, Tennessee and Kentucky Bar Associations
- Member, American Bar Association, including Section of Taxation
- Member, Institute for Professionals in Taxation
- Member, Council on State Taxation
- Co-Author, ABA Property Tax Deskbook

COMMUNITY INVOLVEMENT

- Member, Sennet Society of the United Way of Metropolitan Nashville
- Member, Young Leaders Board, Juvenile Diabetes Research Foundation of Middle Tennessee
- Alumnus, Young Leader's Council, Class 60 Member
- Projects Committee Member, The Land Trust for Tennessee
- Member, Rotary Club of Brentwood
- Pro Bono Volunteer, Nashville Bar Association