

Roger S. Reigner Jr.

Partner

Atlanta

roger.reigner@troutman.com

D 404.885.3516

**OVERVIEW**

Since 1985, Roger has practiced in the areas of federal, state, and local tax planning and controversies, with an emphasis on the unique tax and accounting issues facing rate-regulated public utilities. He has recently focused on matters such as the use of tax credits and incentives for the acquisition of utility scale renewable energy projects, sales and use tax advice and litigation, property tax advice and litigation, non-shareholder contributions to capital, VEBA taxation, and the taxation of nuclear decommissioning trust funds.

Roger has represented clients in numerous tax controversies with the IRS at the audit and appeals level, as well as in the preparation of private letter rulings and technical advice for IRS National Office consideration. Although most controversies have been resolved at the administrative level, when necessary, Roger has represented clients in tax litigation before the U.S. Tax Court, the U.S. District Court, the Court of Appeals as well as state and local courts, boards, and other tribunals.

REPRESENTATIVE MATTERS**Recent Representative Matters**

- Served as tax counsel for the development and acquisition of more than 7,000 MW of utility scale solar and wind powered electrical generating facilities and battery storage facilities involving the use of federal and state tax credits and incentives.
- Focused on tax planning and litigation for Georgia income tax, sales and use tax, and property tax matters.
- Obtained IRS rulings involving normalization requirements for public utility property.
- Obtained IRS Rulings for qualified nuclear decommissioning trust funds.

Recent Cases

- *Georgia Power Company v. Cazier, et al.*, 321 Ga. App. 576 (2013), cert. denied, 2013 Ga. LEXIS 813 (2013).
- *Georgia Power Company, et al v. Bart Graham*, Revenue Commissioner, 2007 CV 137383 (Fulton County Superior Court, April 2, 2010).
- *Monroe County et al v Georgia Power Company*, 283 Ga. 12, 655 SE2d 817 (2008).
- *AT&T Corp. v. Property Tax Services*, 288 Ga App 679, 655 SE2d 295 (2007).

AWARDS

- Named to the *Top Rated Lawyers Guide* to Energy/Environmental/Natural Resources Law (2012).
- *Best Lawyers in America®*: Tax Law (2013-2026)

TOP AREAS OF FOCUS

- Corporate
- Energy
- Energy Tax
- Tax

ALL AREAS OF FOCUS

- Corporate
- Energy
- Energy Tax
- Inflation Reduction Act of 2022 – Energy Industry Implications
- Renewable Energy
- State + Local Tax
- Tax
- Tax Controversy + Litigation
- Transactions + Planning

PROFESSIONAL/COMMUNITY INVOLVEMENT

- Board Member, former President, Atlanta Tax Forum
- State Bar of Georgia, Tax Section
- Atlanta Bar Association, Tax Section

PROFESSIONAL EXPERIENCE

- U.S. Navy, 1975 – 1980

EDUCATION AND CERTIFICATIONS

EDUCATION

- Emory University School of Law, LL.M., 1990, taxation
- University of Georgia School of Law, J.D., *magna cum laude*, 1985
- Mercer University, B.B.A., *cum laude*, 1982, accounting

BAR ADMISSIONS

- Georgia

COURT ADMISSIONS

- Supreme Court of the United States
- U.S. District Court, Northern District of Georgia
- Supreme Court of Georgia
- Court of Appeals of Georgia
- U.S. Tax Court
- U.S. Court of Appeals, Eleventh Circuit

PUBLICATIONS

- Co-author, "[IRS Issues Beginning of Construction Guidance in Response to July Executive Order](#)," *Troutman Pepper Locke*, August 18, 2025.
- Co-author, "[Navigating the One Big Beautiful Bill Act: A Practical Guide](#)," *Troutman Pepper Locke*, July 8, 2025.
- Co-author, "[Treasury and IRS Release Updated Guidance on Energy Communities](#)," *Troutman Pepper Locke*, June 26, 2025.
- Co-author, "[Tax Credit Implications of the One Big Beautiful Bill Act](#)," *Troutman Pepper Locke*, June 10, 2025.
- Co-author, "[Clean Energy Tax Credits Explained: The Section 45X Advanced Manufacturing Production Tax Credit](#)," *Thomson Reuters*, January 29, 2025.
- Co-author, "[Treasury and IRS Issue Updated Domestic Content Guidance Under IRA and First Updated Elective Safe Harbor](#)," *Troutman Pepper Locke*, January 28, 2025.
- Co-author, "[Treasury and IRS Issue Final Regulations on Clean Electricity Production and Investment Tax Credits](#)," *Troutman Pepper Locke*, January 23, 2025.
- Co-author, "[IRS Issues Final Regulations on Clean Hydrogen Tax Credits](#)," *Troutman Pepper Locke*, January 15, 2025.
- Co-author, "[IRS Issues Final Regulations on Energy Property and Rules Applicable to Energy Credit Under Section 48](#)," *Troutman Pepper*, December 11, 2024.
- Co-author, "[IRS Issues Final Regulations on Section 45X Credits for Advanced Manufacturing Production Credit](#)," *Troutman Pepper*, October 31, 2024.
- Co-author, "[IRS Issues Final Regulations on Prevailing Wages and Registered Apprenticeship Requirements](#)," *Troutman Pepper*, August 1, 2024.
- Co-author, "[Energy Communities' Update May Clarify Tax Credit Eligibility](#)," *Law360*, June 17, 2024.
- Co-author, "[Treasury and IRS Release Updated Guidance on Energy Communities](#)," *Troutman Pepper*, June 10, 2024.
- Co-author, "[Treasury and IRS Issue Additional Domestic Content Guidance Under IRA and New Elective Safe Harbor](#)," *Troutman Pepper*, May 22, 2024.
- Co-author, "[IRS Issues Final Regulations on Tax Credit Transfers](#)," *Troutman Pepper*, May 1, 2024.
- Co-author, "[Energy Community Tax Credit Boost Will Benefit Wind Sector](#)," *Law360*, April 15, 2024.
- Co-author, "[Treasury and IRS Release Further Guidance on Energy Community Enhancements Under IRA](#)," *Troutman Pepper*, March 26, 2024.
- Co-author, "[IRS Issues Final Regulations on Direct Pay](#)," *Troutman Pepper*, March 8, 2024.
- Co-author, "[IRS Launches Pre-Filing Registration Portal](#)," *Troutman Pepper*, January 3, 2024.
- Co-author, "[IRS Issues Proposed Regulations on Clean Hydrogen Tax Credits](#)," *Troutman Pepper*, December 29, 2023.

- Co-author, "IRS Issues Proposed Regulations on Energy Property and Rules Applicable to Energy Credit Under Section 48," *Troutman Pepper*, November 28, 2023.
- Co-author, "IRS Issues Proposed Regulations on Prevailing Wage and Apprenticeship Requirements under the IRA," *Troutman Pepper*, September 8, 2023.
- Co-author, "Court Issues Perplexing Decision in *Alta Wind*," *Troutman Pepper*, June 28, 2023.
- Co-author, "IRS Issues Proposed Regulations on Direct Pay," *Troutman Pepper*, June 20, 2023.
- Co-author, "IRS Issues Proposed Regulations on Tax Credit Transfers," *Troutman Pepper*, June 16, 2023.
- Co-author, "Treasury and IRS Release Additional Guidance on Energy Community Enhancements Under IRA," *Troutman Pepper*, June 16, 2023.
- Co-author, "Treasury and IRS Release Guidance on Energy Community Enhancements under the Inflation Reduction Act," *Troutman Pepper*, April 5, 2023.
- Co-author, "Treasury and IRS Release Guidance on Prevailing Wage, Apprenticeship, and Beginning of Construction Requirements Under the Inflation Reduction Act," *Troutman Pepper*, November 30, 2022.
- Co-author, "New IRA Tax Incentives for US Manufacturing in Renewable Energy Sector," *Troutman Pepper*, October 25, 2022.
- Co-author, "Highlights of the Revised Text of the Inflation Reduction Act of 2022," *Troutman Pepper*, August 8, 2022.
- Co-author, "Inflation Reduction Act Brings Back Energy and Climate Provisions From Build Back Better Act," *Troutman Pepper*, July 28, 2022.
- "House Rules Committee Modifies Green Energy Bill," *Troutman Pepper*, November 1, 2021.
- Co-author, "California Clarifies Property Tax Exclusion for Solar Projects in Partnership Flips," *Troutman Pepper*, October 4, 2021.
- Co-author, "House Ways and Means Approves Green Energy Bill," *Troutman Pepper*, September 17, 2021.
- Co-author, "Direct-Pay Options: A Review of Recent Legislative Proposals," *Troutman Pepper*, September 9, 2021.
- Co-author, "IRS Rules on Section 45Q Eligibility for Separately Owned and Subsequently Installed Property at Qualified Facility," *Troutman Pepper*, July 6, 2021.
- Co-author, "IRS Further Extends Continuity Safe Harbor and Clarifies Methods for Satisfying the Continuity Requirement for Renewable Energy Projects," *Troutman Pepper*, June 30, 2021.