



Ethan D. Millar

Partner

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Related Services

State & Local Tax ■ Tax ■ Payments & Fintech ■ Mergers & Acquisitions ■ Unclaimed Property ■ Corporate & Business Transactions ■ Government & Economic Incentives ■ International ■ Retail ■ Food, Beverage & Agribusiness ■ Blockchain & Digital Assets

Clients have relied on Ethan for their unclaimed property and state and local tax matters for over 20 years. He has represented dozens of major companies in audits and litigation across the country and has advised more than 100 companies regarding their gift card and loyalty programs. An industry thought leader, Ethan has authored numerous articles and a major treatise on unclaimed property.

Ethan Millar is co-leader of Alston & Bird's Unclaimed Property Team and focuses his practice on unclaimed property/escheat and state and local taxation (SALT). He has represented hundreds of companies in unclaimed property and SALT matters spanning virtually every major industry, including retail, financial services, manufacturing, insurance, telecommunications, health care, real estate, and entertainment. He has litigated major unclaimed property/SALT disputes in California, Delaware, Georgia, Massachusetts, Michigan, New Jersey, and other states on complex, cutting-edge issues. He has represented dozens of clients in audits, voluntary disclosures, and administrative claims and appeals in almost every state. For more than two decades, Ethan has advised many of the Fortune 500 on unclaimed property and SALT compliance and planning opportunities, and has helped over 100 clients restructure their prepaid card and/or rewards programs.

Ethan founded and chairs the Unclaimed Property Subcommittee of the Business Law Section of the American Bar Association (ABA) and led the ABA's effort to draft a Model Unclaimed Property Act. He was also appointed by the ABA as its official adviser to the Uniform Law Commission to revise the Uniform Unclaimed Property Act. He has served as an adjunct SALT professor at Emory University School of Law, co-authored the Bloomberg BNA Unclaimed Property portfolio, published scores of articles and advisories on unclaimed property and SALT issues, and frequently lectures on unclaimed property and SALT topics.

Representative Experience

- Defended more than a dozen clients in a false claims action in Delaware challenging the validity of the clients' gift card programs.
- Represented a major retailer in unclaimed property litigation in California, New Jersey, Michigan, and Connecticut, and secured millions of dollars in refunds from those states relating to unused store credits. Also secured millions of dollars in refunds from other states through administrative claims.
- Represented multiple retailers in class actions alleging violation of California's consumer protection "cash-back" laws applicable to gift cards.
- Represented a major country club operator in a false claims action in California involving the escheatment of membership initiation payments.

- Defended an issuer of securities in a wrongful escheatment claim in California.
- Represented two foreign companies in lawsuits against Delaware and third parties for the wrongful escheatment and liquidation of their securities investments.
- Defended a major telecommunications provider in sales/use tax class actions in California, Georgia, Alabama, and Florida.
- Represented a government-sponsored enterprise in cases filed in Nevada, Michigan, and Ohio regarding the imposition of state and local real property transfer taxes (total amount of taxes and penalties at issue exceeded \$50 million).
- Represented one of the three national credit reporting agencies in an alternative apportionment case in Mississippi.
- Represented a Fortune 500 company in a \$20-plus million Georgia case regarding the state tax treatment of an I.R.C. § 338(h)(10) election.
- Represented dozens of major companies in multistate and single-state unclaimed property audits across the U.S. (many of these audits involved more than 30 states simultaneously).
- Advised numerous public and private companies on tax, unclaimed property, and other issues in various M&A transactions.
- Counseled more than 100 clients in restaurant, retail, and other industries, including many Fortune 100 and Fortune 500 companies, regarding the unclaimed property, consumer protection, and other aspects of their gift card and promotional/rewards/loyalty programs.
- Represented a nationwide mall operator and gift card seller before the Georgia Supreme Court in a class action lawsuit involving the potential application of state unclaimed property laws to unredeemed gift cards.
- Represented a major motion picture studio in connection with a variety of domestic and international joint ventures, film financing transactions, acquisitions, and dispositions.
- Represented domestic and offshore hedge funds in connection with numerous securities offerings for U.S., U.S. tax-exempt, and non-U.S. investors (utilizing both direct investment and master-feeder structures).

Publications & Presentations

Publications

- "Litigation: Another Arrow in the Unclaimed Property Settlement Quiver," *Tax Notes State*, Vol. 103, No. 5, January 31, 2022.
- "Estimation and Unclaimed Property," *Tax Notes State*, November 2, 2020.
- "Federal Common Law Preemption of State Unclaimed Property Laws," *Tax Notes*, July 8, 2019.
- "Federal Common Law Preemption of State Unclaimed Property Laws," *Tax Notes*, July 8, 2019.
- "Building a Better Unclaimed Property Act," *The Business Lawyer*, Vol. 73, Summer 2018.
- "Overview of State Taxation," *The Corporate Tax Practice Series* Practising Law Institute, 2017.
- "Bloomberg BNA Q&A with the Authors of the New Third Edition of Bloomberg BNA's Portfolio 1600 – Unclaimed Property," *Bloomberg BNA*, August 7, 2015.
- *Bloomberg BNA's Unclaimed Property (Portfolio 1600)*, 3rd ed., Bloomberg BNA, 2015.
- "When Fighting Calif. Tax Disputes, See *Loeffler v. Target*," *Law360*, June 20, 2014.

Presentations

- UPPO Annual Conference, Unclaimed Property Professionals Organization, Las Vegas, NV, March 10–13, 2024.
- 2023 Annual Conference, UPPO, Nashville, TN, March 12-15, 2023.

Professional & Community Engagement

- American Bar Association, Section of Business Law, Unclaimed Property Subcommittee, chair (2007–present)
- Model Unclaimed Property Act Project, chair and principal draftsman (2011–2018)
- Uniform Law Commission Drafting Committee to Revise the Uniform Unclaimed Property Act, advisor (2013–2016)
- Unclaimed Property Professionals Organization, Government Relations and Advocacy Committee and Professional Development Committee
- Unclaimed Property Professionals Organization, President’s Award (2014) and Award of Merit (2015–2018)

Education

- University of California, Los Angeles (J.D., 1998)
- University of California, Los Angeles (B.S., 1995)

Admitted to Practice

- California
- Georgia