

Gregory M. Marks

PARTNER



Greg represents businesses and their owners, particularly entrepreneurs, developers, and investors involved in startups, acquisitions, and the sales and reorganization of business entities of all kinds. He has been involved in the organization of thousands of limited liability companies, partnerships, and other entities, as well as the selection and implementation of organizational structures for many types of domestic and international business enterprises and transactions.

His areas of focus include federal and state tax rules and organizational statutes governing partnerships and limited liability companies. Greg has played a significant role in drafting Florida's laws governing business structure over the years.

Greg also has extensive experience in:

- Tax rules in real estate development and investment
- Tax-free exchanges and related structuring
- Debt refinancing and work-outs
- Employee incentive arrangements
- Mezzanine financing structures
- Private equity venture capital funding, syndications, and other strategic transactions, including the negotiation and drafting of documentation for those matters

SERVICE LINE

Corporate, Tax and
Transactions
Taxation

INDUSTRY SECTOR

Financial Institutions &
Insurance
Health Care
Hospitality, Leisure, & Sports
Manufacturing
Real Estate, Construction, &
Development
Technology

In addition, Greg was formerly adjunct professor of law at Stetson University, and he has published a broad range of articles on business, legal, and tax issues and authored and edited sections of legal treatises on tax and corporate law. He has lectured extensively to attorneys, accountants, and other professional groups on general tax and corporate law issues.

LANGUAGES

Spanish

BAR & COURT ADMISSIONS

Florida, 1987

Michigan, 1979

PROFESSIONAL & COMMUNITY AFFILIATIONS

- Florida Bar Drafting Committee for the Revised Florida LLC Act, Reporter, 2008 – 2014
- Florida Bar Tax Section, LLC Sub-Committee, Chair, 2006-present
- Florida Bar Tax Section, Legislation & Regulations Committee, 2017 – 2018
- Florida Bar Tax Section, Directors Committee, variable years
- ABA Prototype LLC Act Drafting Committee, 2003 – 2006
- Florida Bar Revised Limited Partnership Act Drafting Committee, Chair and Reporter, 2002-2005
- Florida LLC Act Drafting Committees, Member, 1999 and 2001

HONORS

- AV[®] Peer Review Rated by Martindale-Hubbell
- *Best Lawyers in America*, 2008 – 2024
- Best Lawyers “Sarasota Tax Law Lawyer of the Year,” 2016, 2018
- Florida Super Lawyer by *Super Lawyers* magazine, 2006 – 2014
- Florida Bar Tax Section “Chair’s Special Merit Award” (Reporter, Revised Florida Limited Liability Company Act Drafting Committee)
- Florida Bar Tax Section Special Merit Award (Chair and Reporter, Revised Florida Limited Partnership Act Drafting Committee)

PRIMARY LOCATION

Sarasota, FL

EDUCATION

J.D., with honors, University of Detroit Law School, 1979

B.A., with honors, Michigan State University, 1976