

Renewable Energy Tax Credits: Unpacking the Latest Federal Updates

FACULTY BIOGRAPHIES

Daniel Hemel, Professor of Law, New York University School of Law – Daniel Hemel joined the New York University School of Law in June 2022 as a Professor of Law. His wide-ranging research explores topics in taxation, intellectual property, administrative and constitutional law, and nonprofit organizations. He has published more than fifty scholarly articles and essays in law reviews and economics journals, including in the Columbia Law Review, NYU Law Review, Stanford Law Review, University of Chicago Law Review, Yale Law Journal, Journal of Economic Perspectives, and National Tax Journal. His academic work has been cited by the U.S. Supreme Court, multiple federal courts of appeals, and the Presidential Commission on the Supreme Court of the United States.

In addition to his scholarly writing, Hemel has published dozens of essays and op-eds on tax policy, constitutional law, and current events in leading national newspapers, including the New York Times, Wall Street Journal, and Washington Post. He has testified before Congress and the California State Assembly on tax topics, and he has assisted U.S. senators, House members, and state lawmakers in drafting tax legislation. He is a co-editor of the Journal of Legal Analysis, and he serves on the Board of Directors of the National Tax Association and the Environmental Law Institute.

Hemel graduated summa cum laude from Harvard College and earned an M.Phil with distinction in International Relations at University of Oxford, where he was a Marshall Scholar. He then earned his J.D. from Yale Law School, where he was editor-in-chief of the Yale Law Journal. After law school, he served as visiting counsel at the Joint Committee on Taxation and clerked for Judge Michael Boudin on the U.S. Court of Appeals for the First Circuit, Judge Sri Srinivasan on the U.S. Court of Appeals for the District of Columbia Circuit, and Associate Justice Elena Kagan on the U.S. Supreme Court. He has held visiting professorships at Harvard, Stanford, and Yale Law Schools, and he served for seven years on the University of Chicago faculty, where he was a Professor of Law and Ronald H. Coase Research Scholar.

Lesley Hunter, Senior Vice President, Policy and Engagement, American Council on Renewable Energy (ACORE) – Lesley Hunter is ACORE's Senior Vice President of Policy and Engagement, overseeing the organization's policy work, including government and regulatory affairs and related member activities. Lesley also leads the development of educational resources and analysis on clean energy for policymaker and business audiences.

Lesley has over 15 years of experience in clean energy, leading prominent coalitions on tax equity, financial policies, corporate sustainability, and national security. She is the author of numerous publications and is a frequent commentator on these issues.

She is a graduate of the University of California, San Diego, where she studied international relations, anthropology, and history.

Bryan Marcelino, Senior Counsel, Holland & Knight – Bryan Marcelino is a tax attorney in Holland & Knight's Washington, D.C., office. Mr. Marcelino focuses his practice on providing tax planning advice to clients in the energy sector and to clients interested in achieving environmental, social and governance (ESG) goals through clean energy. He also advises U.S. and non-U.S. clients on federal income tax matters related to complex mergers and acquisitions (M&A) transactions and corporate restructurings.

In the energy sector, Mr. Marcelino advises clients with respect to investment tax credits (ITCs) and production tax credits (PTCs) for renewable power, including solar, onshore and offshore wind, energy storage, hydrogen, biogas property and other technologies incentivized through tax credits. He also represents energy clients in seeking legislative and regulatory changes; obtaining U.S. Department of the Treasury and IRS guidance, both public and private; maximizing the value of tax credits, including through "begun construction" strategies; and project development, joint ventures and tax equity investments.

Prior to joining Holland & Knight, Mr. Marcelino was the head of tax strategy and planning for one of the world's largest multinational electricity and gas utility companies with a regulated utility business and a nonregulated renewables portfolio. Previously, he was part of the transaction tax practice at a Big Four accounting firm, where he provided advice to clients on M&A transactions in diverse industries.

Hannah Wiseman, Professor of Law; Professor, College of Earth and Mineral Sciences; Institutes of Energy and the Environment Co-Funded Faculty, Penn State Dickinson Law – Professor Hannah Wiseman is a Professor of Law, Professor and Wilson Faculty Fellow in the College of Earth and Mineral Sciences, and Institute of Energy and the Environment Co-funded Faculty Member. Professor Wiseman teaches and writes in the areas of Energy Law, Oil & Gas Law, Land Use Regulation, Environmental Law, and Administrative Law. Her work focuses on the mechanics and design of regulation and governance in these areas, including the challenges of determining appropriate governance levels, fostering effective experimentation, and addressing expansions in the scale of regulated activities. She has published articles in the NYU Law Review, Georgetown Law Journal, Duke Law Journal (co-authored), and Boston University Law Review, among others, and she is a co-author of the textbook "Energy, Economics, and the Environment" (Foundation Press) with Professors Joel Eisen, Emily Hammond, Jim Rossi, and David Spence. She is also a co-author of the book "Energy Law" (Foundation Press) with Professor Alexandra Klass and "Hydraulic Fracturing: A Guide to Environmental and Real Property Issues" (American Bar Association press) with Keith Hall.