



Garrett Fischer

Partner

St. Louis
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314 552 7000 fax
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PRACTICES

- Tax Credits
- Banking and Commercial Finance
- Banking and Financial Services Regulatory

EDUCATION

- Washington University School of Law, LL.M., Taxation, 2012
- Washington University School of Law, J.D., cum laude, 2011, Managing Editor, Washington University Law Review
- Rockhurst University, B.S.B.A., Economics and Finance/Accounting, summa cum laude, 2008, Senior Medal Award (Valedictorian), Alpha Sigma Nu and Beta Gamma Sigma Honor Societies

ADMISSIONS

- Illinois
- Missouri

AFFILIATIONS

- Institute for Professionals in Taxation: Chair, Annual Conference Credits & Incentives Committee; Member, Credits & Incentives Symposium Planning Committee
- American Bar Association
- The Missouri Bar
- Illinois Bar Association
- Bar Association of Metropolitan St. Louis

Garrett counsels banks, financial institutions and other businesses on a variety of tax credit, commercial transaction and regulatory issues.

Garrett has extensive experience with structuring the purchase and sale of transferable tax credits, as well as the allocation of state tax credits through sophisticated, multi-tiered project investment funds. In this area, he has analyzed and helped clients comply with the requirements of numerous state tax credit programs across the country, including credits for low-income housing, rehabilitation of historic properties, film production, and other state tax credits.

Garrett also frequently represents lenders and borrowers in a wide variety of commercial finance transactions, including secured and unsecured lending transactions, single bank and syndicated credit facilities, agricultural lending, automobile floorplan financing and employee stock loan programs. Garrett has significant experience in transactions governed by the Uniform Commercial Code, and helped draft the 2013 legislation that amended Articles 4A and 9 of Missouri's UCC.

Garrett further provides practical guidance on the myriad of federal and state lending laws and regulations impacting financial institutions, and he also frequently works with non-financial institutions on business questions related to financial regulations, including preauthorized debit payments, use of electronic signatures, licensing, and other similar issues. Garrett has been a frequent contributor to the firm's *Bank Check – Financial Services Regulatory Blog*.

Recognitions

- John R. Essner Young Lawyer of the Year Award by Legal Services of Eastern Missouri, 2017
- Pro Bono Wall of Fame by the Missouri Bar Association, 2013

Presentations

- "Low-Income Housing, New Markets, and Historic Rehabilitation Tax Credits – An Overview" (Moderator and Presenter on State Tax Credit Considerations) Institute for Professionals in Taxation Credits & Incentives Symposium 2023
- "Federal and State Historic Tax Credits Basics" Missouri Main Street

EMPLOYMENT

- Thompson Coburn LLP
Partner, 2020-Present
Associate, 2012-2019
- Karfeld Law Firm, P.C. Attorney,
2011-2012
- Bryan Cave Leighton Paisner
LLP Intern, Tax Advice &
Controversy, 2011
- Edward Jones Intern, Legal
Department, 2010

COMMUNITY

- Crohn's & Colitis Foundation,
Mid-America Chapter, Board
Member, 2020-Present
- Dwight Davis Memorial Tennis
Center, Board of Directors, 2014-
2021
- Rockhurst University, Advisory
Council Member, 2012-2016
- United Way of Greater St. Louis,
Allocation Panel Member, 2013-
2014
- Legal Services of Eastern
Missouri, Volunteer Attorney
- Volunteer Lawyers and
Accountants for the Arts

Connection Annual Conference 2023

- "Incentives in a Post-Pandemic World" Council on State Taxation 2022
- "Electronic Signatures" Thompson Coburn CLE 2015
- "Amendments to Missouri's UCC Article 9" Missouri Bankers
Association Bank Legal Issues Conference October 2013
- "Starting a Company and Achieving Financial Success" Lindenwood
University April 2013

Publications

- "State [of Missouri] Proposes Changes to Historic Tax Credit
Regulations" *The Missouri Banker* September/October 2023
- "Ohio Enacts New State Low-Income Housing Tax Credit (LIHTC)
Program" *Client Alert* August 2023
- "Recent Amendments to Illinois' Historic Preservation Tax Credit
Program Provide Clarity for Investors" *Client Alert* July 2022
- "Key Takeaways for Creditors After the Supreme Court's Divided Ruling
on Spousal Guarantors" *Client Alert* April 2016
- "UCC Update: Overview of Revisions to Missouri's UCC Articles 4A and
9" *Client Alert* June 2013
- "Overview of revisions to Missouri's UCC Articles 4A and 9" *The
Missouri Banker* May 2013
- "The Wheatley Review of LIBOR: Final Report" *Client Alert* October
2012
- "Dividend Policy in an Era of Corporate Irresponsibility"; *15 HOLY
CROSS J.L. & PUB. POL'Y* 51, 2011
- "New Twists on an Old Plot: Investors Look to Avoid the Wash Sale
Rule by Harvesting Tax Losses with Exchange-Traded Funds"; *88
WASH. U. L. REV.* 229, 2010
- "Bank Check – Financial Services Regulatory Blog" *Available at
<https://www.thompsoncoburn.com/insights/blogs/bank-check>*

Instruction

- Lindenwood University, Adjunct Professor of Business Law and
Finance, 2012