



Clients appreciate my deep knowledge base, clear communication skills, and reputation as a thought leader in the tax credit arena.

overview

Bringing extensive experience to his national practice, Garrett Fischer advises clients on an array of transactional and regulatory matters. Financial institutions and other businesses rely on his highly informed approach to structuring the purchase and sale of transferable federal and state tax credits, as well as his ability to adeptly handle the buying, selling, and allocation of state tax credits through complex, multi-tiered investment funds nationwide.

Garrett closely analyzes each state tax credit program's specific requirements to ensure that clients stay compliant with all rules for obtaining credits for community-enhancing projects, including low-income housing, rehabilitation of historic properties, and film production. His well-respected track record and his involvement and frequent speaking engagements with several notable organizations have earned Garrett national recognition in this arena.

Throughout his legal career, Garrett has also frequently represented both lenders and borrowers in several types of commercial finance deals, including secured and unsecured lending transactions. In addition, he has provided counsel to banks and other businesses on the complicated maze of state and federal lending laws and other financial regulations.

Garrett's meticulous and detail-oriented approach yields effective results for clients. He appreciates the multifaceted nature of his practice and always takes time to ensure that clients thoroughly understand relevant aspects of programs and how they function within the context of their business models.

affiliations

Professional

- Institute for Professionals in Taxation: Chair, Annual Conference Credits & Incentives Committee; Member, Credits & Incentives Symposium Planning Committee
- American Bar Association

Garrett

Garrett M. Fischer
Partner

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St. Louis
D - (314) 552-6503

MY SERVICES

Financial Services
Higher Education
Tax Credit Finance and Economic Development
Financial Restructuring & Bankruptcy
Tax

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

- The Missouri Bar
- Illinois Bar Association
- Bar Association of Metropolitan St. Louis

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

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

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>
- 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 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

in my free time

I enjoy traveling and spending time with my family, including supporting and coaching my two children in sporting events and other activities. As a former college tennis player, I still enjoy playing and following the sport. I also enjoy golfing, running, and supporting several sports teams and charitable causes, including the Crohn's and Colitis Foundation.