



Jonathan Bender

Partner

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Jonathan specializes in state and local tax and commercial litigation matters.

PRACTICES

State and Local Tax
Commercial Litigation
Antitrust and Trade Regulation
Tax and Benefits
Tax Controversy

EDUCATION

University of Denver College of Law,
J.D., 2002
Order of St. Ives
Denver University Law Review, General
Editor
Wesleyan University, B.A., 1994
English
Departmental Honors
Varsity Lacrosse

BAR ADMISSIONS

Colorado

COURT ADMISSIONS

U.S. Tax Court
U.S. Court of Appeals for the Tenth
Circuit
U.S. District Court for the District of
Columbia
U.S. Court of Appeals for the District of
Columbia
U.S. District Court for the District of
Colorado

In his state and local tax practice, he represents clients before administrative tribunals and courts on sales, use, income, and property tax matters. Within the state and local tax specialty, he has extensive expertise related to the taxation of digital goods, having recently tried a leading use tax case in Colorado in this cutting edge area of the law.

In his commercial litigation practice, he advises clients in a variety of industries, including mining, real estate, oil and gas, healthcare, and financial services. He has broad experience litigating breach of contract, breach of fiduciary duty, negligence, fraud, fraudulent transfer, and antitrust claims, and has tried multiple cases to judgment and verdict.

He has been recognized by clients, colleagues, peers, and adversaries as a top-tier trial lawyer who can present complex concepts simply, clearly, and persuasively. In a recent trial, his client commented that he conducted one of the most effective cross examinations the client had ever seen.

EXPERIENCE

Jonathan has successfully represented clients before district and appellate courts (both as plaintiff and defendant), the Colorado Board of Assessment Appeals, municipal administrative license hearings, social security disability benefit proceedings and appeals, and judicial bypass proceedings.

Pro Bono

Jonathan maintains an active pro bono practice, having represented clients in administrative and district court litigation. Notably, he worked with a team of Holland & Hart lawyers for four years to litigate habeas corpus petitions on behalf of several Guantanamo Bay detainees in district and appellate courts, which involved obtaining a secret security clearance and working at a secured government facility. He was recognized nationally and locally for his efforts related to these representations. He also represents minors requiring assistance in proceedings involving judicial bypass of statutory parental notification requirements.

CLIENT RESULTS

Representing multiple motion picture exhibitors in use tax disputes related to consumption of digital goods against several municipalities and

Colorado Department of Revenue.

Representing health care company in multimillion dollar breach of contract case.

Representing furniture and electronics company in sales tax assessment case related to inter-jurisdictional transfer of tax previously remitted to other municipalities.

Defended natural gas processor in pipeline valuation case involving alleged omission of appurtenances in property declarations before the Colorado Board of Assessment Appeals. Obtained complete defense judgment.

Prosecuted fraudulent transfer claims against multiple corporate and individual defendants in trial. Successfully obtained multimillion dollar award, including attorneys' fees. Upheld on appeal.

Defended premises liability and fraud lawsuit brought by former employees against industrial supply company. Case dismissed on Rule 12 motion. Upheld on appeal.

Defended fraud, fraudulent conveyance, and alter ego claims against real estate developer and custom homebuilder. Defeated all claims at trial.

Defended nonprofit neighborhood organization in breach of employment contract case. Defeated all claims at trial.

Obtained complete defense judgment in representation of automobile manufacturer in dealer termination challenge in AAA arbitration.

Defended Olympic athlete in challenge to team selection criteria and obtained favorable written determination in AAA arbitration.

Represented cable company in case brought by the Internal Revenue Service regarding federal income tax treatment of distribution and subsequent payment of multimillion dollar demand promissory note. Claims favorably resolved.

Defended engineering firm against allegations of federal and state antitrust violations. Claims dismissed on summary judgment.

Defended health care insurance company on alleged Section 2 Sherman Act violations. Claims favorably resolved.

Defended mining company in breach of contract and estoppel case before International Centre for Dispute Resolution. Claims favorably resolved.

Defended financial institution against negligence and conversion claims. Case dismissed on Rule 12 motion.

Defeated Colorado Open Records Act request seeking disclosure of legislative work product in district court proceeding and on appeal.

Represented member of limited liability corporation in corporate dissolution proceeding. Client's interest favorably acquired.

PUBLICATIONS

"[Colo. High Court Should Affirm Existing Tax Reporting Regime](#) ," *Law360* , Co-Author, 04/24/2019

"[Impact of the U.S. Supreme Court Wayfair Decision on the Outdoor Industry](#)," *Holland & Hart News Update*, Co-Author, 12/12/2018

"[Colorado Court of Appeals Rejects Challenge Under Taxpayer's Bill of Rights](#)," *Holland & Hart News Update*, July 18, 2016

"American Bar Association Tax Section," *Sales & Use Tax Deskbook, Colorado Sales & Use Taxes, 27th Ed.*, Co-Author, 2014-2015

SPEAKING ENGAGEMENTS

"Recent Developments in State and Local Tax," *Holland & Hart Tax Conference*, December 2017

"Regulatory Ethics; IRS and State Tax Controversy," *Future Tax Leaders National Conference*, November 2017

RECOGNITION

- *5280 Magazine* Top Lawyers, Commercial Litigation, 2016-2019
- Colorado Super Lawyers®, Business Litigation, 2013-2019
- Colorado Super Lawyers® Rising Stars, 2009-2012
- Martindale-Hubbell®, AV Preeminent® Rating
- *Denver Business Journal*, Forty Under 40, 2011
- Sandra Day O'Connor Award for Professional Service, 2010
- *Law Week Colorado*, Pro Bono Leader of the Year, 2010
- ACLU Carle Whitehead Memorial Award, 2010

PROFESSIONAL AND CIVIC AFFILIATIONS

- American Bar Association, Litigation Section, Member
- Colorado and Denver Bar Associations, Tax and Litigation Sections, Member
- Faculty of Federal Advocates, Member
- Doyle's Inn of Court, Member
- Legal Aid Foundation of Colorado, Member of Board of Trustees
- Public Education & Business Coalition, Board Member
- Wesleyan Lawyers Association, Member