

## **Laura Ellen Jones**

Hunton Andrews Kurth

Laura focuses her practice on tax equity financing of renewable energy projects, including solar, wind and biomass facilities.

With over 20 years of experience, Laura has a keen ability to navigate the tax code and provide her clients with a forward-thinking approach to their business needs. She brings insightful and practical advice to clients on transactions involving tax incentives including the Investment Tax Credit (ITC) and Production Tax Credit (PTC) for the development, financing, purchase and sale of renewable energy projects.

Laura has deep-rooted relationships throughout the renewable energy industry and “knows most of the players in the solar space so she can give insights into trends in the sector” (Chambers Global, 2016)

Additionally, Laura is well-versed in the Opportunity Zone program and is currently helping several clients through the process of structuring and investing in qualified properties and vehicles.

She is highly regarded as a leader in the field, often serving as a moderator, panelist and speaker at industry conferences and seminars around the country. Laura is on the Board of Directors for the Solar Energy Industries Association (SEIA) where she serves as Vice Chairman of the Solar Services & Consumers Division. She also serves on the Board of Managers for the Solar Energy Trade Shows (SETS), the company behind Solar Power International, North America’s largest solar industry show.

### Relevant Experience

- Represented numerous clients in transactions involving section 45 tax credits for the production of electricity from renewable resources, including the purchase and sale of wind, open-loop biomass, landfill gas, geothermal and refined coal facilities, and the structuring of commercial arrangements for the operation of the facilities.
- Represented numerous clients in transactions involving section 48 tax credits for solar projects.
- Represents clients in qualifying for Section 1603 Treasury grants and other incentives available for renewable energy projects under the American Recovery and Reinvestment Act of 2009. Submitted comments to Treasury and IRS on behalf of the solar industry on application of the Treasury grant program to solar transactions.
- Represented clients in connection with section 48A and 48B tax credit allocation applications for IGCC and other gasification projects.
- Represented five of the world’s leading solar equipment manufacturers in connection with their successful applications to the Department of Energy and the Internal Revenue Service for an allocation of Section 48C manufacturing investment tax credits.

- Represented numerous clients in transactions involving section 29 tax credits for the production of nonconventional fuels, including the purchase and sale of synthetic fuel, coke and coke gas, and landfill gas facilities, and the structuring of commercial arrangements for the relocation and operation of the facilities.
- Obtained numerous private letter rulings on various synthetic fuel and refined coal transactions.
- Represented numerous clients in connection with audits of section 29 tax credit facilities.
- Represented clients in federal legislative matters and congressional investigations regarding section 29 tax credits and other energy tax incentives.