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# State of New Hampshire Department of Revenue Administration

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Telephone 603-230-5005  
www.revenue.nh.gov



Lindsey M. Stepp  
Commissioner

Ora M. LeMere  
Assistant Commissioner

August 30, 2023

His Excellency, Governor Christopher T. Sununu  
and the Honorable Council  
State House  
Concord, New Hampshire 03301

### REQUESTED ACTION

Pursuant to RSA 94:6, the Commissioner of the Department of Revenue Administration (DRA) respectfully requests to place Mr. Lawrence Gagnon, Esq. at Step 5 of unclassified salary grade FF, earning \$102,160.00 annually, for the position of Revenue Counsel, position #9U343, effective upon Governor & Council approval. Funding is 100% general funds.

### EXPLANATION

Pursuant to RSA 94:6, in case of a new appointment to fill any vacancy, the entrance salary shall be at the minimum of the established range unless, upon recommendation of the appointing authority, the Governor and Council shall establish, after due and proper investigation as to qualifications, a different entrance salary within the established range. DRA respectfully requests an entrance salary higher than the minimum salary within the established range of unclassified salary grade FF for Mr. Lawrence Gagnon position #9U343, Revenue Counsel. Mr. Gagnon has four plus years as a practicing attorney and is currently the Assistant Attorney General in the Civil Bureau with the NH Attorney General's Office.

The Revenue Counsel is responsible for advising the Commissioner's Office and the Division Directors on all matters arising from the statutory authority of the Department, personnel issues as well as contract management. In addition, this position will manage all Department litigation, review contested cases, formulate legal analysis, recommend course of action, and represent the appropriate Division in the administrative hearing process and before the Board of Tax and Land Appeals. This position will also negotiate with taxpayers and their representatives to bring contested cases to resolution.

Mr. Gagnon possesses a Juris Doctor in Taxation, Concentrations in Litigation and ADR; International Taxation from the University of Miami School of Law, and a Master of Science in Accounting from the University of Connecticut. As mentioned above, Mr. Gagnon is currently the Assistant Attorney General in the Civil Bureau for the NH Attorney General's office where his focus is Civil Litigation. In his current role, Mr. Gagnon is conducting and managing Civil Litigation on behalf of the State of New Hampshire and state employee's including deposition, trial, discovery as well as court appearances covering a wide area of practice including Tax. Mr. Gagnon also is a Certified Public Accountant and has six plus years of experience in tax compliance and consulting.

Based upon Mr. Gagnon's education, experience as a practicing Attorney, and his experience in tax compliance spanning fourteen plus years, the Department believes that he should be placed into the Revenue Counsel, #9U343, unclassified grade FF, at Step 5 earning \$102,160.00 annually.

Sincerely,  
  
Lindsey M. Stepp  
Commissioner

## LAWRENCE GAGNON, ESQ., CPA, LLM

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### EXPERIENCE:

**New Hampshire Attorney General's Office, Concord, NH**

*Assistant Attorney General, Civil Bureau, October 2021 – Present*

Conduct and manage Civil litigation on behalf of the State of New Hampshire and state employee's including deposition (38), trial, discovery, motion practice, mediations (2), and court appearances covering a wide area of practice including Tax, civil rights, inmates, employment (ADA), school funding, personal injury, Department subpoena enforcement, Appeals litigation, Trial practice. Managed Debt recovery efforts and litigation on behalf of Department of Environmental Services,

**Zwicker & Associates, P.C., Andover, MA - *Managing Attorney*, April 2021 – October 2021 - Manage Litigation office for MA & NH including Attorneys (4) and Staff (11); caseload management, trial calendar, and client interfacing. Internal reporting. Trials(4), Arbitrations (1), Mediations (4), & Other contested Litigation.**

*Associate Attorney – Litigation* January 2019-January 2021/*Senior Attorney*, January 2021 – April 2021 - Civil Litigation in NH & MA, Motion Practice, Counterclaims, 3<sup>rd</sup> Party actions, Subpoenas, Depositions (2). Court appearances 3-5 days/week. Arbitrations (2), Mediations (15), Trial & Witness Management, Negotiations, Trials (4)

**Miami-Dade State Attorney's Office, Miami, FL**

*County Court – Misdemeanors/Traffic Division -Certified Legal Intern*, Summer 2017 - Managed caseload (A-B) – pleas, investigation, deposition, trial (1). Argued Motions to Suppress, Motions in Limine, Richardson and Williams.Traffic Crimes, Misdemeanors, Animal & Waterway crimes. Daily calendar call, arraignment and trial.

*Economic Crimes Division - Full-Time Legal Intern*, Summer 2016 - Prepared case files to assist with transition and advisement between ASAs. Legal research on various criminal and procedural issues in support of 8 separate attorneys. Analyzed investigatory materials for purposes of trial strategy/theory and creation of trial exhibits.

**U.S. Securities and Exchange Commission – Division of Enforcement, Miami, FL**

*Student Honors Legal Intern*, Spring 2017 - Performed legal research for ongoing litigation cases. Drafted motions, responses and legal memoranda. Analyzed Trial Opening Statement for feedback. Reviewed testimony audio for cross-exam purposes. EB-5 Visa investigations.

**American Tower Corporation, Boston, MA**

*Senior Tax Analyst*, 2013 – 2015 - Prepared Quarterly Annual Provision for financial reporting and updated 10-year forecast. Handled QRS and TRS tax return/pro-forma for tax filings and quarterly estimates. Coordinated tax planning and integration for large 65+ REIT entity acquisition.

**PricewaterhouseCoopers, LLP, Boston, MA**

*Senior Tax Associate*, 2009 – 2013 - Supervised, trained and managed staff members for tax compliance and consulting. Private equity compliance and consulting for local, state, federal and international filing requirements. Managed filings in all 50 states, including federal, foreign and pass-through of information for international requirements of partnerships, LLC's, corporations and trusts. Prepared work papers and tax forms for fiscal and annual filing requirements and handled corporate compliance, audit-support and ASC740/FAS109 calculation and consulting.

### LICENSES:

Massachusetts State Bar, Licensed (Bar#703429) November 2018

New Hampshire State Bar, (Bar#271769) June 2019

Certified Public Accountant, November 2010

### EDUCATION:

**University of Miami School of Law, Coral Gables, FL**

Juris Doctor/LL.M. in Taxation, Concentrations in Litigation & ADR; International Taxation, May 2018

Honors: Dean's Merit Scholar, 2015 – 2017; Martin Nash Scholar (Tax), 2017

**University of Connecticut, Storrs, CT**

Master of Science in Accounting, August 2010

**University of Rhode Island, Kingston, RI**

# Lawrence P. Gagnon, Esq.

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6/19/2023

Lindsey Stepp, Commissioner

Department of Revenue Administration

109 Pleasant St

Concord, NH 03301

Dear Commissioner Stepp:

I had the opportunity to speak with Peter Roth about the position of Revenue Counsel, and not only do I have a great interest in the role, but my background appears well suited to aiding the Department's mission. I firmly believe I can be an asset to the Department and yourself in the fair and efficient enforcement of the tax laws of this State.

My tenure at PricewaterhouseCoopers, LLP involved working on complex tax structures, planning, and tax preparation across the country. At American Tower Corporation I handled international integration of a complex REIT structure acquisition and managing the SALT tax regime in 40 states. I have also operated a sole proprietorship for over 10 years working as tax preparer and small business consultant. At all three positions I have worked with taxpayers of all types from all walks of life, in a large variety of tax situations, and with the corresponding government tax professionals. Further, my time with the New Hampshire Attorney General's Office has provided me experience with litigation for a number of matters related to the Department, including the appeals of administrative matters to the Superior Court, lien resolution, and the further appeal work as necessary.

My experience has led me to interacting with State Revenue Departments around the country in relation to corporate, partnerships, LLCs, individuals and everything in between. Additionally, my legal career has included litigation on a wide-breadth of topics, complex cases, including employment issues, contract work, and the handling sensitive issues. All these experiences will aid me in appreciating the challenges and needs of the Department in the role of Revenue Counsel.

My time with the Department of Justice has only fueled my desire to contribute to society through public service, and I feel I can best do so with the Department. The Department's work provides immeasurable value to every other facet of the State's governance. I look forward to the opportunity to speak with you further on the role of Revenue Counsel, what you're looking for in the position and how I can best bring my talents and experience to the Department.

Sincerely,

Lawrence P. Gagnon, Esq  
NH Bar. No. 271769  
MA BBO #703429  
CPA, MA #27877