



# Joseph C. Bright

## Member

## Philadelphia

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### Practice Areas

- Tax

### Education

- University of Pennsylvania Law School, J.D., *cum laude*, 1970
- Harvard University, B.A., *cum laude*, 1964

### Bar Admissions

- Pennsylvania

### Affiliations

- American Bar Association
- Pennsylvania Bar Association
- Pennsylvania Economy League
- Philadelphia Bar Association

### Awards & Honors

- Fifty-Year Member, *Pennsylvania Bar Association* President's Award, 2021
- Best Lawyers in America, 2017-2025
- Chambers and Partners USA, 2016-2024
- Pennsylvania Super Lawyers, 2004-2009

Joe concentrates in state and local taxation, regularly assisting business and individual taxpayers regarding corporate, financial institution, sales and use, income, real estate, transfer, and all other state and local taxes. A former chief counsel of the Pennsylvania Department of Revenue, he has since represented hundreds of taxpayers — including businesses, individuals, and nonprofit entities — in state and local tax planning, administrative, legislative, and litigation matters.

Joe is the author of "Taxation," a two-volume treatise on Pennsylvania state and local taxation published by West Group as part of *Summary of Pennsylvania Jurisprudence 2d*, which has been cited in multiple decisions by both the Commonwealth Court of Pennsylvania and the Supreme Court of Pennsylvania. He also has written many articles on state and local tax topics. A book review of *Taxation in State Tax Notes* described the first edition as the leading treatise on Pennsylvania state taxation and Joe as one of the leading state practitioners in the nation.

Joe was nominated by the leadership of the House of Representatives to the 2004 Pennsylvania Business Tax Reform Commission. He is a fellow of the American College of Tax Counsel, is listed in *Who's Who in America* and is ranked as a Band 1 tax lawyer by Chambers and Partners USA. Clients described Joe as "a true state and local [tax] legend," "well versed in complex tax planning matters," and having "litigation prowess," and peers have referred to him as a leading commentator on property assessment appeals, particularly with respect to uniformity issues.

Joe serves on Villanova University's School of Law Graduate Advisory Board. He also serves as vice president of the board of directors of Camphill Village Kimberton Hills, Inc. He served as a board member of the Economy League of Greater Philadelphia, vice chair of the Children's Hospital Foundation, president of the board of trustees of St. Peter's School in Philadelphia, president of the Society Hill Civic Association, and a trustee of the Philadelphia General Hospital Research Fund.

Joe earned his undergraduate degree, *cum laude*, from Harvard University and his law degree, *cum laude*, from the University of Pennsylvania Law School, where was the managing editor of the *University of Pennsylvania Law Review*. From 1965-67, he served as a lieutenant in the U.S. Army and received a Bronze Star Medal for meritorious service.

## Experience

Successfully represented a business in a dispute over tax breaks it applied for as part of a planned move from an expired Keystone Opportunity Zone ("KOZ") to a new KOZ. The Department of Economic and Community Affairs denied the client's application, and argued to the courts that allowing "zone-hopping" would incentivize businesses to leave the zones when they expired and avoid going back on the tax rolls. The Commonwealth Court, sitting en banc, unanimously allowed the client to claim the tax breaks, finding that the law provides for benefits in a new KOZ, and the Pennsylvania Supreme Court unanimously affirmed that decision.

Represented Valley Forge Convention Center Partners, LP in its \$280 million sale of Pennsylvania-based Valley Forge Casino Resort to Boyd Gaming Corporation, an American gaming and hospitality company. This transaction drew on the experience of Cozen O'Connor's corporate, tax, real estate,

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litigation, and utility, environmental, and energy attorneys.

Achieved a favorable en banc decision by the Pennsylvania Commonwealth Court on behalf of a corporate taxpayer that the client's corporate net income tax could be calculated without capping the amount the client could take on its net operating loss (NOL) carryover deduction. The Court held that the limit on NOL carryforward deductions violated the Uniformity Clause of the Pennsylvania Constitution because it results in two classifications, one for taxpayers that can completely eliminate their taxable income and another that can only limit the deduction to the extent of the limit.

In the Commonwealth Court of Pennsylvania, secured reversal of a ruling by the Pennsylvania Department of Revenue under which our client, a professional employer organization, was assessed sales tax on its fees for services deemed to constitute "help supply services."

Through two state courts and the U.S. Supreme Court, successfully overcame both a statutory and a constitutional challenge to franchise tax assessed against a bank by our client, the state bank commissioner.

In the Court of Common Pleas of Philadelphia County, secured dismissal, on preliminary objections, of a complaint by the city against various online travel agencies, alleging that they were in violation of the city's hotel room rental tax.

In the Commonwealth Court of Pennsylvania, secured summary judgment in favor of a coalition of nonprofit electric cooperatives in connection with consolidated petitions for review of orders of the Pennsylvania Board of Finance and Revenue. In granting summary judgment, the court held that the cooperatives were not subject to taxation under the Pennsylvania Public Utility Realty Tax Act.

In the Commonwealth Court of Pennsylvania, secured a sales tax refund on behalf of the owner of compressed air vending machines. In reversing the denial of the taxpayer's petition for refund, the court held as a matter of first impression that air from the machines was not "tangible personal property," and a fee the taxpayer charged for using the machines was not a taxable "sale at retail."

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