

# Are Tax Breaks on the Horizon for Alabama Businesses?

By: Rutledge & Yaghmai

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State lawmakers are working on legislation that would provide payroll tax abatements to [Alabama businesses](#) considering expanding their facilities. The idea is that the tax incentive will bolster job creation, which will offset any loss in tax revenue.

"We do not have as much revenue as we've had, but we'll still give incentives," Gov. Bentley said during a recent visit to the Honda auto manufacturing plant in Lincoln. "We're working on innovative legislation to give incentives through tax abatements."

It appears, however, that making the tax abatement a reality will involve some legal wrangling. According to Senate President Pro Tem Del Marsh, R-Anniston, it would be a constitutional amendment that will be put to a vote by the people.

Marsh said that the legislation needs to be in the form of a constitutional amendment to protect it from court challenges. The state once had a payroll tax abatement deal with the Mercedes auto plant in Vance, but it was struck down after the Alabama Education Association challenged it in court, Marsh said. But, like Bentley, Marsh is confident that the legal process will be worthwhile in the long run, since cutting more taxes to businesses will help generate more revenue for the state.

As Bentley said, "Businesses want to come to places where they don't have to pay as much in taxes."



## About Rutledge & Yaghmai

<http://rylaw.net/>

Rutledge & Yaghmai (R & Y) is a full service litigation firm that offers more than fiftyseven years of diverse legal experience. Formed in 2006, Rutledge & Yaghmai concentrates on giving each case individual attention as opposed to carrying a mass a number of cases. That way they are able to develop a lifelong relationship with clients.

### William Rutledge

William Eugene Rutledge graduated from the University of Alabama in 1960. He graduated from the University of Alabama Law School 1966. Mr. Rutledge served as a Captain in the Judge Advocate General's Corps, U.S. Army and as Chief of Military Justice at Fort Bliss, Texas. He was trial counsel for the United States where he

prosecuted several nationally publicized court marshalls. He was the recipient of the Distinguished Service Medal for his trial work in the Army.

He began the practice of law in Birmingham, AL on August 1, 1966. His early trial practice was a mixture of business litigation and railroad related litigation. He has a strong appellate practice in which he has excelled since the early 1970s and continues that practice till the present time. He has handled over 100 cases in the state appellate system and 80 cases in the federal appellate system.

He specialized through the years of his practice in business formations. He has assisted new entrepreneurs in the formation and strategy of their businesses. Also, he represents companies in business litigation. Cases have ranged from business disputes among members to representing smaller companies against the "larger corporations." Practice memberships include the Bar of the Alabama Supreme Court, the United States District Court for the Northern, Middle and Southern Districts, the United States Court of Appeals for the Eleventh Circuit, and the Supreme Court of the United States. He is married to Sherry Crittenden Rutledge and has four children and six grandchildren.

### **Greg Yaghmai**

Greg graduated with honors from The Citadel where he received his bachelor's degree in Business Administration. In 1997, he received his law degree from Cumberland School of Law.

For the first four and half of years of his legal career, Greg served as a Deputy District Attorney for the Jefferson County, Alabama District Attorney's Office. By age 26 he tried his first death penalty case. He went on to try either solo or as lead counsel seven capital murder and six murder cases. He also had the benefit of being the first lawyer in Alabama to be certified by the Alabama State Troopers as a Traffic Homicide investigator. He obtained this after attending a two-week seminar, which required him to live in a closed military base with forty other police officers. He also had the unique experience of being provided alcohol in a controlled setting so he could be utilized by the Jefferson County Sheriff's training academy in officers learning how to administer field sobriety tests. He is a member of the National College for DUI Defense (NCDD) which is a prestigious organization defending those charged with DUI.

He subsequently left the DA's office to become a partner in a forty lawyer civil litigation firm. This firm concentrated mostly on civil defense work, but Greg continued to expand his plaintiff and criminal defense practice.

In 2006, he co-founded Rutledge & Yaghmai. One of Greg's goals was to reduce the number of cases handled to allow for more individual attention to each case. Rutledge & Yaghmai maintains a general litigation practice. Greg focuses on personal injury, business litigation, and criminal defense cases.

Greg has truly handled cases from all sides: criminal prosecution/defense and civil plaintiff/defense. Overall, Greg has tried more than seventy-five jury trials to conclusion. He has significant experience in using visual presentations and present day media applications in presenting cases to jury. His ultimate jury consultant is his wife, Brandi, who he met when she served on the jury of a rape/kidnapping case he tried.

He has recently been asked to teach Trial Techniques for the International Web based site Solo Practice University. There he will share his expertise in trying jury cases.

Greg is licensed in all state and federal courts in Alabama and the 11th Circuit