

## Sam C. Johnston

### Associate

### Overview

Sam provides clients with strategic counsel and advice on a variety of corporate and securities matters. His background includes tax, general business, corporate, and financial transactions.

Before joining Michael Best, Sam gained experience in international tax consulting at PricewaterhouseCoopers LLP in New York City, where he advised clients in the financial services industry regarding U.S. and source jurisdiction tax treatment of inbound and outbound financial transactions.

Sam began his legal career as associate general counsel for the Utah Legislature in its Office of Legislative Research and General Counsel in Salt Lake City, where he contributed to creating legislation for Utah's ridesharing companies, electric utility ratemaking formulas, and Utah emergency telecommunication fees.

During law school, Sam served as a law clerk for the Office of Legislative Research and General Counsel and as a judicial extern for the Honorable Justice Jill N. Parrish in Utah's Supreme Court.

### Honors & Recognitions

While pursuing his law degree, Sam was awarded CALI Awards in Contracts, Securities Regulation, and Patent Law. Sam served as an articles editor for the *Utah Law Review* and his article, *Unwed Putative Fathers: Beware Utah Adoption Law*, was published in the Utah OnLaw online law review.

### Education

- New York University School of Law, Master of Laws (LL.M.), Taxation, 2018
- University of Utah S.J. Quinney College of Law, Juris Doctor (J.D.), 2013
- Westminster College, Bachelor of Science (B.S.), *summa cum laude*, 2008; Director of Budget and Finance, Associated Students of Westminster College



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### Industries

Cannabis

### Practices

Corporate

Securities & Capital Markets

## **Admissions**

- Utah

## **Related News**

### **PUBLICATION**

August 29, 2019

SEC Issues Guidance to both Investment Advisers and Proxy Advisory Firms

### **PUBLICATION**

August 22, 2019

In Continuing Push Toward “Principles-Based” Disclosure, SEC Proposes Additional Amendments to Regulation S-K

### **PUBLICATION**

August 1, 2019

Opportunity Zone Investments: Federal and State Securities Regulators Team Up to Offer Important Reminders Regarding Securities Law Implications

### **PUBLICATION**

June 13, 2019

SEC Issues New Regulations for Broker-Dealers and Investment Advisers

### **PUBLICATION**

April 10, 2019

SEC Releases Final Rules Required by the FAST Act Modifying Disclosure Rules Under Regulation S-K

### **PUBLICATION**

March 20, 2019

Expanding “Test-the-Waters” to All Issuers

### **PUBLICATION**

February 12, 2019

Regulation A Now Available to Public Companies