

JAY T. TAYLOR

REAL ESTATE

PARTNER

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— BIOGRAPHY

Jay T. Taylor is a partner in the firm's Real Estate and Commercial Transactions Practice Group and serves as chair of the firm's Tax Credit practice. His practice is concentrated on complex commercial financing transactions, with particular depth in state and federal tax credit incentive structures.

For nearly twenty years, Jay has structured and closed transactions nationwide involving New Markets Tax Credits (NMTC), representing project sponsors, qualified active low-income community businesses (QALICBs), and financial institutions. He is nationally recognized as QALICB counsel and regularly closes multiple NMTC transactions annually across diverse asset classes and jurisdictions. Jay also advises clients on renewable energy transactions utilizing the Investment Tax Credit (ITC), as well as conventional commercial real estate and commercial/industrial lending.

In addition to tax credit work, Jay represents lenders and owners and developers in all phases of commercial real estate transactions, including acquisition, development, financing, operation, and disposition. His practice is known for handling sophisticated capital stacks, navigating regulatory complexity, and delivering efficient, execution-focused closings.

Jay's work has been consistently recognized by leading legal ranking organizations and his peers. The Best Lawyers in America® has named him Lawyer of the Year in Little Rock for Real Estate Law in 2012, 2021, 2024, and 2026, and for Commercial Finance Law in 2025. He is perennially listed in The Best Lawyers in America® for Commercial Finance Law, Real Estate Law, and Securities/Capital Markets Law. Jay is also ranked by Chambers USA, recognized by Mid-South Super Lawyers, and named Arkansas Business's Top 40 Under 40.

— EDUCATION

- Emory University School of Law, J.D., 1997
- University of Arkansas at Little Rock, B.A., *summa cum laude*, 1994

— NOTEWORTHY

- Leadership Greater Little Rock, Class XX; Leadership Arkansas, Class III
- Listed in The Best Lawyers in America® (since 2007): Commercial Finance Law; Real Estate Law; Securities/Capital Markets Law
- Lawyer of the Year, The Best Lawyers in America®: Little Rock – Real Estate Law (2012, 2021, 2024, 2026); Commercial Finance Law (2025)

Practice Areas

[Real Estate](#)

[Finance & Commercial Transactions](#)

[Banking & Finance](#)

[Energy, Natural Resources & Utilities](#)

Industries

[Agriculture & Agribusiness](#)

[Banking & Finance](#)

[Construction & Real Estate](#)

[Energy, Natural Resources & Utilities](#)

[Gaming & Horse Racing](#)

[Healthcare, Medical & Pharmaceutical](#)

[Insurance](#)

[Technology, Media & Telecommunications \(TMT\)](#)

[Retail, Franchise & Consumer Products](#)

- Chambers USA: America’s Leading Lawyers for Business – Real Estate; Mid-South Super Lawyers
- Arkansas Business, Top 40 Under 40; Little Rock Soirée Magazine, Best Lawyers – Commercial Real Estate (2016)

— KEY MATTERS

- Represented an international manufacturing company as QALICB counsel in an NMTC financing transaction for development of a new \$300 million manufacturing facility in Mississippi.
- Represented a publicly-traded healthcare company as QALICB counsel in a series of NMTC financing transactions for new hospital facilities in Nevada, Wisconsin, Tennessee, and Texas.
- Represented a national solar developer in the development of a \$70 million solar electric power generation facility in Tennessee utilizing NMTC and renewable energy tax credit financing.
- Represented a national tax credit investor in a twinned NMTC and historic rehabilitation tax credit transaction for a mixed-use, high-rise, historic building in Arkansas.
- Represented a hospitality industry client in the acquisition of a portfolio of hotel properties.
- Represented a multi-family housing industry client in the sale of a portfolio of apartment properties.

— ASSOCIATIONS AND MEMBERSHIPS

- American Bar Association: Real Property, Probate and Trust Law Section
- Arkansas Bar Foundation, Fellow
- Arkansas Bar Association: Real Estate Law Section
- Easter Seals, Arkansas State Board and Building Committee Member

— ADMISSIONS

- Georgia, 1997
- Arkansas, 2000

— RECOGNITION

