



## Oscar L. Garza

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Oscar L. Garza is the principal owner of *Oscar L. Garza & Associates, P.C.* and co-founder of *Tax Advisory Services Group, LLC*. His practice focuses on federal and state motor fuel excise taxes and includes client representation before the IRS and state tax revenue departments. Oscar provides advice and counsel on the proper taxation of commodity transactions and provides tax registration services for clients doing business throughout the United States.

Oscar was formally a Multistate Tax Director in the Houston, Texas office of Deloitte Tax LLP. He led the Firm's excise tax practice. Oscar represented clients before the IRS and various state taxing authorities in registration matters and other excise tax issues. He was also the lead multistate Tax Director for mergers and acquisitions in the Houston office. Prior to joining Deloitte in 2005, Oscar served as Senior Tax Counsel for the Supply and Distribution Business ("Shell Pipeline") for Shell in the US. Prior to this position, he was Associate General Tax Counsel responsible for federal and state tax compliance for Shell in the US. He was also responsible for providing multistate direct and indirect tax advice and counsel to all Shell businesses. Oscar joined Shell Oil Company in 1998 as the state tax director responsible for state income, franchise, sales, use, excise, motor fuels and property tax compliance, counsel and audit defense. From 1993 to 1998, Oscar was Director; Sales, Use and Excise Taxes for the General Electric Company ("GE"). In this capacity, he led a team of professionals responsible for providing transaction tax advice and counsel and audit defense for GE and GE Capital. Prior to joining GE, Oscar was a multistate tax manager for a Big 6 accounting firm in Houston from 1989 to 1993. During this time, Oscar was responsible for advising clients in all areas of state and local taxes. From 1981 to 1989 Oscar worked for Exxon Company USA in Houston. His last assignment at Exxon was state tax counsel. Prior to this position, Oscar worked in the state income tax compliance group and the property tax group. He also worked in the excise tax group responsible for payroll taxes.

Oscar is a 1981 graduate from the University of Texas at San Antonio where he received his BBA in accounting. He received his JD in 1988 from the University of Houston Law Center.

Oscar is a member of the State Bar of Texas. He is the founding Student Notes Editor of the ABA publication the State and Local Tax Lawyer and was selected as a Texas Rising Star Super Lawyer in 2004 by Law & Politics magazine.