

Luisella Perri

Partner

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Luisella (Sella) Perri is a partner and business lawyer with Foley & Lardner LLP. Sella is based in the firm's Washington, D.C. office, where she is a member of the firm's Taxation Practice Group.

Sella focuses her practice on federal tax laws and regulations related to tax-exempt financings. She has extensive experience in public finance matters involving Section 103 of the Internal Revenue Code and routinely represents clients in audits before the IRS concerning a wide variety of public finance issues. Sella also works with the U.S. Department of Treasury and the IRS when preparing, presenting, and obtaining IRS private letter rulings on complex tax matters on behalf of her clients.

Sella's practice includes serving as a post-issuance resource for her clients. She provides comprehensive tax services after a transaction ends, including private use and exempt facility qualification.

Sella also represents issuers, borrowers, commercial lending institutions, developers, and investors in various financing and leasing projects, including public-private partnership transactions. She has a significant background in 501(c)(3) financings for health care facilities, hospitals, continuing care facilities, and a variety of governmental tax-exempt financing transactions, as well as projects involving multi-family housing, transportation, airport, health care, and education facilities.

Prior to Foley, Sella worked as a partner at a large law firm in its office in Washington, D.C. She previously clerked for the Honorable Ruth A. Jakubowski of the Circuit Court for Baltimore County, Maryland.

Awards and Recognition

- Recognized, Best Lawyers in America, Public Finance Law (2021-2024); Tax Law (2021-2024)

- Recipient, Maryland Daily Record's Leading Women Award (2017)
- Recipient, Community Law in Action's Inspiring Voices Award (2015) Recognized, Maryland Rising Stars by Super Lawyers®, Taxation (2014)

Affiliations

- District of Columbia Bar
- Maryland State Bar Association
- Leadership Maryland, Class of 2021
- National Association of Bond Lawyers (NABL), Tax Law Committee (2015-Present); Vice Chair, Section 103 Editorial Board (2020-2022)
- Baltimore County Bar Association

Community Involvement

- Chimes, Board Member (2020-Present)
- St. Elizabeth School Foundation, Board Member (2018-Present)
- Baltimore Walk Now for Autism Speaks, Committee Co-Chair (2014-2017)

Presentations and Publications

- Speaker, "IRS Enforcement/Leases and Non-Traditional Financings," NABL The Essentials (June 9, 2021)
- Faculty, "Arbitrage and Rebate/Refundings and Reissuance," NABL U The Workshop (2017-2019)
- Faculty, "Arbitrage and Rebate/Refundings and Reissuance/Implicit Bias in the Legal Profession and Model Rule 8.4(g)," NABL U The Essentials (2016-2018)
- Faculty, "Tax Issues for Securities," NABL U The Institute (2018)
- Coeditor, Federal Taxation of Municipal Bonds Deskbook, Third Edition (November 2020-2022)

Sectors

- [Health Care & Life Sciences](#)

Practice Areas

- [Corporate](#)
- [Finance](#)
- [Public Finance](#)
- [Taxation](#)

Education

- Georgetown University Law Center (LL.M., 2005)
 - Taxation
- University of Baltimore School of Law (J.D., 2003)

- Guilford College (B.S., 1999)

Admissions

- Washington, D.C.
- Maryland