



Laura L. Wartner

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Areas of Practice

Private Wealth Services | Trusts & Estates | Non-Profit Organizations and Trade Associations | Tax Law | Sports Law

Laura L. Wartner is a Partner in the Tax Practice of Smith, Gambrell & Russell LLP, with a focus in Private Wealth Services on family business planning, estate planning and probate administration.

Ms. Wartner's experience includes all aspects of family business and wealth transition planning, estate planning and probate administration, including preparation of wills and trusts and the preparation and filing of federal estate and gift tax returns. She has assisted numerous individuals in developing sophisticated plans designed to accomplish family goals, minimize estate taxes, and facilitate the transition of family capital, including buy/sell arrangements, wealth transfer and freeze transactions, and extensive philanthropic planning. In addition, she has experience in administering charitable entities, including, private foundations and public charities.

Ms. Wartner is a member of the Family Firm Institute as well as the President of Attorneys for Family-Held Enterprises. She is also a member of the Fiduciary Law Section of the Georgia Bar Association, the Atlanta Estate Planning Council and the Philanthropic Advisors Leadership Institute. She is a frequent presenter and writer on estate planning, family wealth issues, and end-of-life care planning.

Prior to joining Smith, Gambrell & Russell in 1998, she was an attorney with the Nashville law firm of Bass, Berry & Sims and a shareholder with the Cincinnati law firm of Santen & Hughes.

Ms. Wartner received her B.A. degree, *summa cum laude*, in Sociology from Miami University in 1978. In 1983, she received her J.D. degree from the University of Cincinnati, where she was elected to the Order of the Coif and served as Lead Articles Editor of the *Cincinnati Law Review*. She is a member of the State Bar of Georgia.

Admissions

Georgia

Memberships

Atlanta Estate Planning Council

Attorneys for Family-Held Enterprises

Family Firm Institute

Fiduciary Law Section of the Georgia Bar Association

Philanthropic Advisors Leadership Institute

Recognitions

The Best Lawyers in America®, Tax Law, (2021, 2022, 2023, 2024)