



## Peyton H. Lacoste

Associate

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Peyton Lacoste is an associate in Baker Donelson's New Orleans office and a member of the Tax Group. He focuses his practice on estate planning, tax, and renewable energy transactions.

Mr. Lacoste concentrates his practice on tax, tax credits, renewable energy transactions, estate planning, and business succession planning. He also serves as an advisor to companies of all sizes on mergers and acquisitions, securities law, and general corporate matters.

Mr. Lacoste represents solar and clean energy infrastructure developers, engineering, procurement, and construction contractors, as well as public and private entities seeking to meet zero-emission and sustainability goals. His experience includes representing clients in the development of utility-scale projects, rooftop and ground-mounted solar projects, and the ground-up development and financing of clean energy projects. He frequently advises clients on the Inflation Reduction Act and its corresponding clean energy tax credit provisions.

During law school, Mr. Lacoste was a member of the Loyola University baseball team and served one year as a volunteer assistant coach. Prior to attending law school, Mr. Lacoste played college baseball at The University of Washington, Pensacola State College, and The University of Louisiana Monroe.



## Publications

- "CFTC Withdraws Voluntary Carbon Credit Derivatives Listing Guidance" (November 2025)
- "S.A.L.T. Select Developments: Louisiana" (September 2025)
- "The IRS Sets New "Beginning Construction" Guidance for Wind and Solar Projects Seeking Tax Credits" (September 2025)
- "Fifth Circuit Sends Back SEC's Securities Lending and Short Sale Rules for Agency to Consider Cumulative Economic Impact" (September 2025)
- "IRS Streamlines 83(b) Election Process with New Online Filing Option" (August 2025)
- "One Big Beautiful Bill Act: Estate and Energy Tax Overhaul" (July 2025)
- "Final Energy Credit Regulations Under Section 48" (December 2024)
- "Clean Energy Credits Under the Inflation Reduction Act: Credit Sales and Prevailing Wage Bonus" (September 2024)
- "Supreme Court Upholds Life Insurance Valuation in Estate Tax Calculation" (June 2024)



## Education

- Boston University School of Law, LL.M. in taxation, 2023
- Loyola University New Orleans College of Law, J.D., 2022
- University of Louisiana Monroe, B.A., 2018



## Admissions

- Louisiana, 2023