

David Brunori

Partner

David Brunori is a lawyer, journalist, author, and educator who specializes in tax and administrative law issues. He is a nationally known state and local tax expert who regularly speaks before practitioners, revenue departments, and legislators. His practice includes all aspects of state and local tax, including planning, audit defense, and litigation. Beyond state and local tax, he practices in a wide variety of Federal tax areas, with a particular interest and expertise in exempt organizations.

Mr. Brunori practices in a variety of other areas of law beyond tax. He has been working on data privacy and security matters. He also has considerable experience dealing with the Foreign Corrupt Practices Act, compliance with international trade sanctions, First Amendment, Federal and state labeling laws, higher education, Federal and state legislative investigations, and alcohol licensing.

When he is not practicing law, he is a Research Professor at the Trachtenberg School of Public Policy and Public Administration at The George Washington University where he teaches courses in state and local public finance, administrative law, and fiscal federalism. He also teaches state and local tax law at the George Washington University Law School. In 2013-2014, he was a member of the District of Columbia Tax Revision Commission.

Mr. Brunori has published numerous books and articles on state and local tax policy. His book *State Tax Policy: a Political Perspective*, won the 2001 Choice Award. A third edition of his *Local Tax Policy: a Federalist Perspective* was published in 2013 by the Urban Institute Press. His new book, *State Tax Policy: a Primer* was recently published by Rowman & Littlefield. Mr. Brunori currently writes a weekly column for *Law 360* in which he discusses current state and local tax developments.

Prior to joining the firm, he served as an appellate trial attorney with the Tax Division of the United States Department of Justice and practiced international tax litigation with a law firm in Washington, D.C.

Legal Services

- [Tax](#)
- [Higher Education](#)
- [Data Privacy & Security](#)
- [Business Law](#)
 - [International Trade and Supply Chain](#)
- [Energy, Environment & Natural Resources](#)



david.brunori@quarles.com

Washington, D.C. Office

Tel: (202) 780-2634

Fax: (202) 372-9588

- Infrastructure and Public-Private Partnerships

Education and Honors

- The George Washington University (M.A., 1994)
 - Degree: Political Science
- University of Pittsburgh School of Law (J.D., *cum laude*, 1987)
 - Order of the Coif
 - *University of Pittsburgh Law Review* (Member)
- The George Washington University (B.A., *with honors*, 1984)
 - Degree: History

Bar Admissions

- Pennsylvania
- District of Columbia

Professional and Civic Activities

- American College of Tax Counsel (Fellow)
- D.C. Policy Center (Senior Fellow)
- Family Pass, Fairfax (Board of Directors, 2016 – Present)
- Main Street Child Development Center (Board of Directors, 2016-Present)
- National Tax Association (Board of Directors, 2001- 2004, Advisory Board 2007- Present)
- Tax Policy Center (State Advisory Board, 2000-Present)
- George Washington University Alumni Association (Board of Directors, 2012-2015)
- Pi Alpha Alpha (Member)
- American Political Science Association (Member)
- Urban Affairs Association (Member)
- American Society for Public Administration (Member)
- National Academy of Public Administration (Fellow)

Teaching and Research

- Research Professor of Public Policy and Public Administration, Trachtenberg School of Public Policy and Public Administration, The George Washington University (2000-Present)
 - Classes taught include: State Policy and Politics, Administrative Law, Fiscal Federalism, Budgeting, and State and Local Public Finance.
- Professorial Lecturer, The George Washington University Law School (1996-Present)
 - Teach State and Local Tax Law.

- Director, State and Local Fiscal Policy Research Program and Research Professor, George Washington Institute of Public Policy, The George Washington University (2002-2014)
 - Research Projects have included work for The Lincoln Institute of Land Policy. National Education Association, Pew Trusts, National Association of Realtors, State of Iowa, and American Tax Policy Institute.
- David C. Lincoln Fellow, Lincoln Institute of Land Policy (2001-2004, 2013) and Faculty Associate, Lincoln Institute of Land Policy (2000-Present)
 - Lecture for Institute programs, most notably the annual meeting of the National Conference of State Tax Judges.
- Lecturer, Virginia Tech, Center for Public Administration and Policy (2009-2010)
 - Taught federal budget policy.
- Lecturer, George Mason University School of Law (1998-2001)
 - Taught state and local tax law.
- Lecturer, Troy State University, MPA Program (1996-1998)
 - Taught administrative law for public officials.
- Lecturer, Central Michigan University, MPA Program (1997- 1998)
 - Taught administrative law.

Publications and Presentations

11/12/18

Sellers of Prescription Drugs Could be Subject to Tax in Tennessee

Health & Life Sciences Alert

08/16/18

Minnesota Ruling Subjecting Out-of-State Pharmacies to Tax Could Have Broader Impact

Tax Law Alert

06/21/18

Supreme Court Overturns *Quill*: Remote Sellers Will have to Collect More Taxes

Tax Law Alert

05/16/18

"First Take: Targeted property taxes are not sound policy choices"

D.C. Policy Center

03/19/18

States Are Getting Aggressive with Remote Sellers

Tax Law Alert

03/14/18

"States Looking to Tax Opioid Distributions"

DEA Chronicles

01/10/18

Do You Receive Incentives from State and Local Governments? Your Tax Liability Is Likely to Increase

Tax Law Alert

12/07/17

"First Take: The SALT deduction is a good thing—for rich folks"

D.C. Policy Center

11/10/17

IRS Provides Roadmap of Audit Triggers

Tax Law Alert

11/02/17

"Sales Tax Holiday—Great Politics, Poor Policy"

D.C. Policy Center

10/17/17

"Taxing Robots and Some Good Tax Policy"

Thomson Reuters

10/10/17

The New India GST

Tax Law Alert

10/02/17

"The Real High Cost of Quill"

Thomson Reuters

09/27/17

Recent Wisconsin Tax Changes

Tax Law Alert

09/07/17

"Viewpoint: Gillespie's grown-up tax plan"

Washington Business Journal

09/06/17

"Good Tax Policy Advice: After the Beauty Queen, Bluegrass, and Bourbon"

Thomson Reuters

09/01/17

"First Take — Metro funding is about commitment, not fairness"

D.C. Policy Center

08/21/17

"Cars, Guns, Drugs, and Smokes"

Thomson Reuters

08/08/17

"The Revolution is Just a Tax Change Away"

Thomson Reuters

08/06/17

"How Do State Tax Structures Influence Economic Growth?"

National Conference of State Legislatures

08/03/17

"Guest Comment: How I would make Jack Evans' conversion bill better"

Washington Business Journal

07/24/17

"Good Politics Make Bad Tax Policy, Alas"

Thomson Reuters

07/10/17

"Aetna Leaves Connecticut, Sort Of."

Thomson Reuters

07/10/17

Illinois Has a Budget – and Taxes Are Going Up

Tax Law Alert

07/05/17

Taxing Opioids to Address Prescription Drug Abuse

Tax Law Alert

07/05/17

"Taxing Opioids to Address Prescription Drug Abuse"

DEA Chronicles

06/12/17

"How to Address Your Tax Resolution Controversies, and Why You Should"

FTA 2017 Annual Meeting

06/08/17

"Business Law Training | Why Industrial Revenue Bonds are an Attractive Financing Option"

Quarles & Brady LLP

05/29/17

"First Take — Stay the course on business tax reform"

D.C. Policy Center

05/25/17

Supreme Court Refuses to Hear Retroactivity Cases -- What Does It Mean?

Tax Law Alert

05/25/17

Arizona Governor Signs Tax Bills -- What You Should Know

Tax Law Alert

05/19/17

"First Take — The Estate Tax Doesn't Work. Don't make it worse."

D.C. Policy Center

05/16/17

"Cynically Ignoring the People"

Thomson Reuters Tax & Accounting Blog

05/10/17

"First Take — Virginia Really Should Pay More for Metro"

D.C. Policy Center

05/08/17

The Latest Wisconsin Tax Reform Plan

Tax Law Alert

05/04/17

President Trump's Executive Order Promoting Free Speech and Religious Liberty

Tax-Exempt Organizations Law Update

05/03/17

"Higher Taxes In a High Tax State Are Highly Problematic"

Thomson Reuters Tax & Accounting Blog

05/01/17

"State and Local Tax Issues for the Closely Held Business"

2017 Minnesota Business Law Institute

04/28/17

The President's Tax Plan

Tax Law Alert

04/26/17

"First Take — Metro needs money. Who is going to pay?"

D.C. Policy Center

04/13/17

"Business Law Training | State and Local Taxes: Key Developments That Will Affect Your Company"

Quarles & Brady LLP

04/12/17

"Amazon May Be the End of Quill"

Thomson Reuters Tax & Accounting Blog

04/05/17

"First Take — Pull the trigger, the tax cuts are working"

D.C. Policy Center

03/23/17

"Single Sales, Bad Taxes, and the Need for Guidance"

Thomson Reuters Tax & Accounting Blog

03/20/17

"The Battle of the Incentives – Get Your Money for Nuthin' and Your Jobs for Free!"

The Institute for Professionals in Taxation/American Bar Association Conference

03/08/17

"Local Income Taxes: Silly, Dumb and Harmful"

Thomson Reuters Tax & Accounting Blog

03/02/17

"First Take — a Look at D.C. Tax Policy Proposals"

D.C. Policy Center

02/21/17

"Rethinking Combined Reporting, the Worst Idea of the Year, and Unicorns in Kentucky"

Thomson Reuters Tax & Accounting Blog

02/14/17

Governor's Budget Proposes Important Tax Changes For Wisconsin Businesses

Tax Law Alert

02/03/17

"A Lively Debate with Pomp, Lindholm, and Brunori"

Deloitte: 2017 National Multistate Tax Symposium

01/31/17

"Tax Swaps, Single Sales, Pot Taxes and More"

Thomson Reuters Tax & Accounting Blog

01/20/17

"Is McLeod Immortal? Transactional Nexus and the SALT Implications of Failing to Distinguish between Sales Taxes and Use Taxes"

2017 ABA Tax Section Midyear Meeting

01/19/17

"My Inauguration – Starting 2017 with a Bang"

Thomson Reuters Tax & Accounting Blog

12/15/16

"The Supreme Court's Decision to Deny Cert in DMA Is No Big Deal— Really"

State and Local Taxes Weekly

12/02/16

"Guest Comment: D.C. Council Should Rethink Paid Leave Act"

Washington Business Journal

11/25/16

State Tax Policy: a Primer

Rowman & Littlefield

01/01/13

Local Tax Policy: a Federalist Perspective

Urban Institute Press, 3rd Edition

01/01/11

State Tax Policy: a Political Perspective

Urban Institute Press, 3rd Edition

01/01/10

"Property Taxes and Local Autonomy: An Overview"

The Property Tax and Local Autonomy (pp. 1-8)


01/01/10

"Comparing Local Autonomy Across States"

The Property Tax and Local Autonomy (pp. 69-114)

01/01/10

"Are State and Local Finances Becoming More or Less Decentralized and Should We Care?"



The Property Tax and Local Autonomy (pp. 121-160)

01/01/10

Local Autonomy and the Property Tax

Lincoln Institute of Land Policy

01/01/09

Erosion of the Property Tax Base, Trends, Causes and Consequences

Lincoln Institute of Land Policy