

DAVID BRUNORI

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EMPLOYMENT: SENIOR DIRECTOR, RSM, Washington, DC (2019 – present)

Serve as senior advisor on state and local tax issues in the Washington National Tax Office of national tax and accounting firm.

PARTNER, Quarles & Brady, Washington, DC (2016- 2019)

Represented corporations, pass-through entities, government entities, and non-profit organizations in a variety of state and local tax matters; representation includes regulatory analysis, planning, audits, litigation, and legal policy. Areas of representation include corporate, franchise, sales and use, severance, and employment taxes.

CONTRIBUTOR, Law 360 (2018- present)

Write a weekly column on state and local tax practice and policy that is read by thousands of practitioners and policy makers.

CONTRIBUTOR, Thomson Reuters, Hoboken, NJ (2016- 2017)

Wrote a biweekly column on state tax practice and policy for Thomson Reuters' products.

DEPUTY PUBLISHER, Executive Vice President, Editorial Operations, Tax Analysts, Falls Church, VA (2002-2016)

Served as chief operating officer for all editorial operations at world's leading tax publishing company; managed all aspects of domestic and international editorial operations; responsible for profit and losses; oversaw budget of over \$15 million; collaborated on strategic planning initiatives as part of executive team; negotiated multi-million dollar contracts with customers and vendors; managed team of over 100 employees and independent contractors; successfully led aggressive effort to increase sales in a competitive international market.

CONTRIBUTING EDITOR, *State Tax Notes*, A Tax Analysts Publication, Tax Analysts, Falls Church, VA (1994-2016)

Author of *The Politics of State Taxation*, a weekly column that appeared in *State Tax Notes* magazine and *State Tax Today*; commentaries, book reviews, and news stories concerning state and local tax issues.

COLUMNIST, *Governing* magazine, Washington, DC (2002-2004)

Author, *David Brunori's Tax Talk*, a bi-monthly column on state and local tax and budget issues.

ASSOCIATE, Zaprunder & Odell, Washington, DC (1991-1994)

Represented multinational corporations in international tax controversies in the areas of transfer pricing and tax shelter litigation.

APPELLATE TRIAL ATTORNEY, United States Department of Justice, Tax Division, (Attorney General's Honors Program), Washington, DC (1987-1991)

Represented the United States of America in tax litigation before the United States Courts of Appeals in a wide range of federal tax disputes.

FELLOWSHIPS:

Fellow, **National Academy of Public Administration** (2018 – present)

Fellow, **American College of Tax Counsel** (2017- present)

Senior Fellow, **D.C. Policy Center**, part of the Federal City Council, (2016 - present)

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 (1996-2019); **Distinguished Adjunct Teaching Award**, 2005

Taught 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.

Member, District of Columbia Tax Reform Commission (2012-2014)

Private Consultant on Tax Policy, Independent (1993-2002)

Prepared reports, consultative services, and testimony before 16 state legislatures on tax policy and tax reform matters.

Educational consultant/lecturer, (2002-Present)

Presented papers and lectured on a wide variety of state and local tax and public finance issues before the NYU Institute on State and Local Taxation, Federation of Tax Administrators, Multistate Tax Commission, National Conference of State Legislatures, American Legislative Exchange Council, National Governors Association, Council on State Taxation, American Bar Association, American Taxation Association, Independent SALT Alliance, National Conference of State Tax Court Judges, Tax Foundation, Illinois Taxpayers Federation, Wyoming Taxpayers Association, Virginia Municipal League, National Education Association, Iowa Taxpayers Association, National Association of Realtors, Hartmann Institute of State Taxation, and Georgetown State and Local Tax 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.

Member, Virginia Work Group to Assess the Feasibility of Transitioning to a Unitary Combined Reporting System for Corporate Income Tax Purposes. (2021).

Member. District of Columbia Tax Revision Commission. (2014).

PUBLICATIONS:

Essays on State Tax Policy—Rethinking State Corporate Income Taxation, *Journal of State Taxation*, Volume 39, Issue 2, March (2021).

Local Tax policy, a Primer, Rowman & Littlefield (2019).

State Tax Policy: a Primer, Rowman & Littlefield (2016).

Local Tax Policy: a Federalist Perspective, 3rd edition, Urban Institute Press (2013), 2nd edition, Urban Institute Press (2007), 1st edition, Urban Institute Press, (2003).

State Tax Policy: a Political Perspective, 3rd edition, Urban Institute Press (2011) 2nd edition, Urban Institute Press (2005), 1st edition, Urban Institute Press (2001). The first edition won the Choice Award for best book in public finance in 2001.

“Corporate Income Taxes”, in Handbook of State and Local Public Finance, Cambridge University Press, Cambridge, MA, Robert Ebel, John Bowman, editors (2011).

“Property Taxes and Local Autonomy: An Overview,” with Michael Bell, in The Property Tax and Local Autonomy, Lincoln Institute of Land Policy, Cambridge, MA, with David Brunori and Joan Youngman, editors (2010), pp. 1-8.

“Comparing Local Autonomy Across States,” with Hal Wolman, Robert McManmon and Michael Bell, in The Property Tax and Local Autonomy, Lincoln Institute of Land Policy, Cambridge, MA, with David Brunori and Joan Youngman, editors (2010), pp. 69-114.

“Are State and Local Finances Becoming More or Less Decentralized and Should We Care?” with Katrina Connolly and Michael Bell, in The Property Tax and Local Autonomy, Lincoln Institute of Land Policy, Cambridge, MA, David Brunori and Joan Youngman, editors (2010), pp. 121-160.

Local Autonomy and the Property Tax, Bell, Brunori, Youngman, Editors. Lincoln Institute of Land Policy (2010).

Erosion of the Property Tax Base, Trends, Causes and Consequences, Augustine, Bell, Brunori, and Youngman, Editors. Lincoln Institute of Land Policy (2009).

Tax and Expenditure Limitations and Their Effects on Local Finances and Urban Areas, in *Urban and Regional Policy*, Margery Turner, Howard Wial, and Harold Wolman, eds. Brookings (2008).

Financing Local Government in a Changing World, in *American Intergovernmental Relations*, Laurence O'Toole, ed., CQ Press (2007).

History of the Property Tax in America, in *Property Taxation*, 3rd Edition, Jerry Janata, ed. Institute for Professionals in Taxation (2004).

Tax Justice in the American States, in *Tax Justice*, Joseph Thorndike and Dennis Ventry, eds., Urban Institute Press (2002).

The Future of State Taxation, Editor. Urban Institute Press (1998).

Metropolitan Taxation in the 21st Century, *National Tax Journal* Volume LI No. 3 (September 1998) 541-551.

Principles of Tax Policy and Targeted Tax Incentives, *State and Local Government Review*, No.1, Winter: 50-61 (1997).

Regional Politics in Washington, DC: Cautious and Constrained Cooperation, with Jeffrey Henig, In Savitch and Vogel, eds. *Regional Politics: America in a Post City Age*, Sage Publications (1996).

EDUCATION:

UNIVERSITY OF PITTSBURGH SCHOOL OF LAW (J.D., Cum Laude, 1987)
Order of the Coif; University of Pittsburgh Law Review

UNIVERSITY OF PITTSBURGH GRADUATE SCHOOL OF PUBLIC AND INTERNATIONAL AFFAIRS (M.P.P.M., 2019)

THE GEORGE WASHINGTON UNIVERSITY, Columbian College of Arts and Sciences (M.A., Political Science, 1994)

THE GEORGE WASHINGTON UNIVERSITY, (B.A., With Honors, History, 1984)

ASSOCIATIONS:

Family Pass, Fairfax (**Board of Directors**, 2016 – 2019); Main Street Child Development Center (**Board of Directors**, 2016- 2021); George Washington University Alumni Association (**Board of Directors**, 2012-2015); National Tax Association (**Board of Directors**, 2001- 2004, **Advisory Board** 2007- 2017); Tax Policy Center (**State Advisory Board**, 2000-Present); Pi Alpha Alpha, American Political Science Association; Urban Affairs Association; and American Society for Public Administration, American Bar Association (Tax Section), Institute for

Professionals in Taxation.

MEMBER:

Bar of the Supreme Court of the Commonwealth of Pennsylvania, District of
Columbia Bar