



BREAZEALE, SACHSE & WILSON, L.L.P.
ATTORNEYS AT LAW

David R. Cassidy

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David Cassidy serves as of counsel in the firm's Baton Rouge office.

He graduated from Louisiana State University in 1972 and received his law degree from the Paul M. Hebert Law Center at LSU in 1975. In 1978, he received his LLM Tax Law degree from Southern Methodist University.

He is a Board Certified Specialist in Tax Law. His primary area of practice is state and local taxes. He represents taxpayers before local Boards of Review and the Louisiana Tax Commission in ad valorem cases and the Board of Tax Appeals, federal and state district courts, and both Louisiana's appellate courts and Supreme Court in all areas of state and local taxes including income, franchise, sales and use, and severance taxes.

Mr. Cassidy became a member of the American Bar Association's Section of Taxation State and Local Tax Committee in 1989. In 1999, he was named Vice Chair of the Committee and, in 2001, he became Chair and served in that capacity until 2003.

Prior to becoming Chair, he led various subcommittees and participated in numerous presentations on state and local tax issues both as a panelist and moderator. He also contributed articles to *The Tax Lawyer*, *State and Local Tax Edition*, a joint publication of the American Bar Association's Section of Taxation and Georgetown University Law Center. In 2015, he was asked to contribute an article to the *Tax Lawyer's* Special State and Local Committee Issue commemorating the Tax Section's 75th Anniversary reflecting on the changes he had seen during his years of practice in the area of state and local taxation.

Mr. Cassidy was one of the original authors for the ABA's Sales and Use Tax Desk Book, first published in 1987, and the ABA's Property Tax Desk Book which was first published in 1995. He continues to serve as author or co-author of the Louisiana chapters for those publications.

Mr. Cassidy is also one of the original members of the editorial board of *The Journal of Multistate Taxation and Incentives* which Thomson Reuters began publishing in 1991. His most recent articles for that publication covered a New Orleans occupational license tax and Louisiana's recent amendments to its reprocessing exclusion. "New Orleans Tax on Dealers of Alcoholic Beverages Held Constitutional License Tax," *Journal of Multistate Taxation and Incentives* (Thomson Reuters/Tax & Accounting), Volume 28, Number 7, October 2018 and "Louisiana's Reprocessing Exclusion," *Journal of Multistate Taxation and Incentives* (Thomson Reuters/Tax & Accounting), Volume 27, Number 9, January 2018.

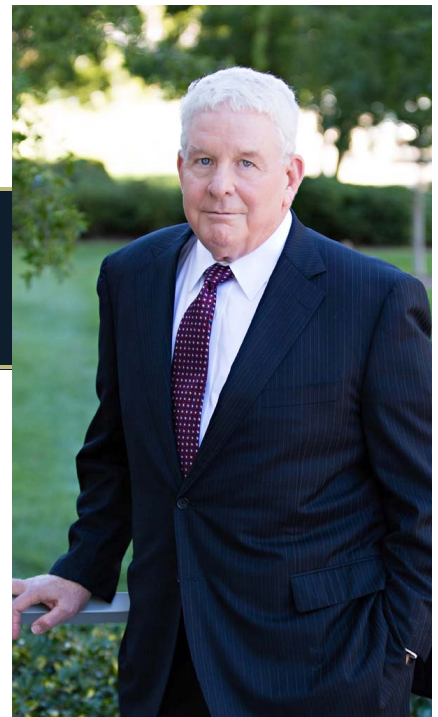
In 2018, Tax Analysts, a nonprofit publisher of articles on tax policy and administration asked Mr. Cassidy to begin writing a column on Louisiana tax issues. The first column of *Bonne Lecture* appeared in the November 12, 2018, issue of *State Tax Notes*, at p. 607 and discussed Louisiana's taxation of services.

Mr. Cassidy has given talks on various state and local tax topics to tax organizations such as the Tulane Tax Institute, The Institute for Professionals in Taxation (IPT), ABA/IPT Joint Tax Seminars, the Baton Rouge Chapter of CPAs, the Louisiana Department of Revenue, and the Louisiana Association of Tax Administrators. He has also spoken to trade associations such as Associated Builders and Contractors.

In recognition of his work, he was selected by his peers for inclusion in The Best Lawyers in America 2013, 2014, 2015, 2016, 2017, 2018, and 2019. In 2017, he was named Baton Rouge's "Lawyer of the Year" for tax law by the organization.

Since 2007, he has been designated by "Chambers USA" as one of Louisiana's leading lawyers for business in the area of Corporate/M&A and listed in "Louisiana Super Lawyers" in the area of tax.

In addition, Mr. Cassidy has been given an AV Peer Review Rating in Martindale-Hubbell which is the highest rating standard given by that organization. The rating signifies that a large number of Mr. Cassidy's peers rank him at the highest level of professional excellence for his legal knowledge, communication skills and ethical standards.



PRACTICE AREAS

Corporate & Finance

Tax

Education

Automotive

Government Contracts

EDUCATION

Southern Methodist University, LL.M. in Taxation, 1978

Paul M. Hebert Law Center, Louisiana State University, J.D., 1975

Louisiana State University, B.S., 1972

His past and present clients include Shell, Cajun Constructors, Shaw, Louisiana's Automobile Dealers Association, Flintco, Union Tank Car Company, the Louisiana Forestry Association, International Paper, the Railway Progress Institute, Global Industries, Maxim Crane, Sasol, LUBA Workers' Comp, SiriusXM, Star Enterprise, T-Mobile, FMOL Health System, Inc., Associated Builders and Contractors (Pelican Chapter), Woman's Hospital, Window World of Baton Rouge, the City of Baton Rouge, and the Louisiana Key Academy.

Professional Associations

- American Bar Association (Past Chair of the ABA Committee on State and Local Taxation)
- Baton Rouge Bar Association
- Louisiana State Bar Association
- Louisiana Law Institute (Tax Committee)

Community Involvement

- General Council of Louisiana Key Academy

Honors and Awards

- Recognized in "**Chambers USA - America's Leading Lawyers for Business**" in the area of Corporate/M&A: Tax since 2008.
- Selected by his peers for inclusion in **The Best Lawyers in America**[®], since 2013
- Selected Lawyer of the Year, in Tax Law in Baton Rouge by **The Best Lawyers in America**[®] 2017
- AV[®] Preeminent[™] Peer Review Rating in Martindale-Hubbell
- Listed in **Louisiana Super Lawyers** in the area of Tax since 2007

Publications

- "Review of the Tax Acts of the 2021 Louisiana Legislature" Tax Notes State, August 2021
- "COVID-19 Tax Related Provisions Affecting You and Your Business" April 2020
- New Orleans Tax on Dealers of Alcoholic Beverages Held Constitutional License Tax, Journal of Multistate Taxation and Incentives (Thomson Reuters/Tax & Accounting), Volume 28, Number 7, October 2018
- Louisiana's Reprocessing Exclusion, Journal of Multistate Taxation and Incentives (Thomson Reuters/Tax & Accounting), Volume 27, Number 9, January 2018.
- Taxation of Services in Louisiana, 11/12/2018 issue of State Tax Notes at p. 607 (Tax Analysts).
- Reflections on the Past 15 Years The Tax Lawyer (American Bar Association, Section on Taxation), Volume 68, Number 4, October 2015
- "Legislature Expands the Jurisdiction of the Board of Tax Appeals" Journal of Multistate Taxation and Incentives (Thomson Reuters/Tax & Accounting), Volume 24, Number 10, February 2015
- Shop Talk: Suit by Taxpayer's Agent Was Permitted in Louisiana Tax Refund Case May 2012
- "What is a 'Component Part' of Real/Immoveable Property: Louisiana's Sales Tax Exemption Roller Coaster", *The Journal of Multistate Taxation and Incentives*, published by Warren, Gorham & Lamont (July 2010)
- "Unconstitutional Discrimination in State Tax Incentive Programs", 9 Journal of Multistate Taxation and Incentives 4 ((March/April 99)
- "Resale Certificate Requirements for Manufacturer", 5 Journal of Multistate Taxation 209 (Nov/Dec. 95)
- *The Journal of Multistate Taxation and Incentives*, published by Warren, Gorham & Lamont., Editorial Board
- 1995 - 2019 ABA Property Tax Deskbook, Co-Author of Louisiana Chapter
- 1987 - 2019 ABA Sales and Use Tax Deskbook, Author / Co-Author Louisiana chapter

Presentations

- *Baton Rouge Chapter of CPAs Annual Tax Day, December 2011 "State and Local Taxes"*
- *Baton Rouge Chapter of CPAs Annual Tax Day on December 3, 2009 "State and Local Taxes"*
- *Tulane Tax Institute Oct 28, 2009 "Trends in State and Local Taxes"*
- *ABA Section of Taxation Mid-year Meeting 2009: "Removal of State and Local Tax Disputes to Federal Court"*