

DAVID ALEXANDER BRENNEN

EDUCATION

LL.M. in Tax Law

University of Florida, Graduate Tax Program, Gainesville, FL **J.D.** 1994

University of Florida, College of Law, Gainesville, FL 1991

B.B.A. in Finance

Florida Atlantic University, Boca Raton, FL 1988

PROFESSIONAL/ACADEMIC HONORS AND LEADERSHIP DEVELOPMENT

Chair, American Bar Association, Council for the Section on Legal Education and Admissions to the Bar, August 2024 – August 2025

President, Southeastern Association of Law Schools, August 2020 – August 2021

Fellow, American Council on Education, 2019-20 Academic Year (Host Institution: St. Olaf College, Northfield, MN)

Certificate of Completion, Society for College and University Planning Workshop: Integrated Strategic Planning for Institutional Success, January 2020

Adviser, *Restatement of the Law: Charitable Nonprofit Organizations*, American Law Institute, 2002/2019

Participant, Harvard University, Institute for Management & Leadership in Higher Education, June 2013

PROFESSIONAL WORK EXPERIENCE OVERVIEW

Academic Administration Positions

Dean, University of Kentucky J. David Rosenberg College of Law July 2009 – June 2020

Deputy Director, Association of American Law Schools **Permanent** August 2007 – June 2009

University Academic Appointments

Professor of Law, University of Kentucky July 2009 - present

Professor of Law, University of Georgia August 2006 – July 2009

Professor & Associate Professor of Law, Mercer University July 2001 – June 2006

Associate & Assistant Professor of Law, University of Richmond June 1997 - July 2001

Assistant Professor of Law, Syracuse University **Temporary** August 1995 – June 1997

University Academic Appointments

Visiting Professor of Law, University of Florida 2022-24 Academic Years

Visiting Professor of Law, University of Georgia Fall 2005

Visiting Professor of Law, Temple University Spring 2004

Distinguished Visiting Professor of Law, University of Alabama Summer 2003

Adjunct Professor of Business, Florida Ag. & Mech. University Fall 1994

Law Practice Positions

Assistant General Counsel, State of Florida May 1994 – July 1995

Associate Attorney, Messer, Vickers, Caparello, Madsen, et. al., P.A., May 1991 – August 1993

ACADEMIC ADMINISTRATION WORK EXPERIENCE

Dean & Professor

University of Kentucky J. David Rosenberg College of Law, Lexington, KY July 2009 – June 2020

Reporting to Provost, served as leader of a law school at a R1 public research

University with approximately 400 students, 30-35 FT faculty, 12-15 PT faculty, 3035

staff, a \$12M budget and a \$24M endowment. Facilitated integration of College with

broader University through collaborative programs and various interdisciplinary initiatives.

Responsibilities:

- Academic Leadership and Program Enhancement
- Enrollment Management
- Fundraising and Alumni Relations
- Fiscal/Personnel Management
- College Representative on Provost's Deans Council

Selected accomplishments as Dean:

- Secured several \$1M+ gifts, including one \$20M College naming gift
- Raised \$56M in gifts, state appropriations and bonds for new building
- Increased College endowment by 25% (from \$19.2M to \$24.4M)
- Improved faculty pay, budget effectiveness and student activity funding
- Hired over half of FT faculty & conducted over a dozen P&T reviews
- College consistently ranked as Top-10 Best Value Law School
- Modernized Legal Research & Writing program
- Enhanced University dual degree options in liberal arts, business and healthcare
- Established study abroad and foreign student exchange programs
- Enhanced student success in employment and professional licensure
- Increased experiential learning through expansion of externships
- Increased faculty research by 50% in terms of articles published
- Expanded community engagement of students and faculty
- Increased admissions yield and lowered acceptance rates of applicants
- Established scholarships to increase racial/socioeconomic diversity
- Implemented two strategic plans & oversaw ABA accreditation review
- Instituted parental leave policy for College faculty
- Effected transfer of control of Law Library from University to College
- Established Heyburn Initiative for Excellence in the Federal Judiciary
- Chaired searches for Deans of Business School and University Library
- Chaired Deans Council committee on Professional School Funding Model
- Chaired Deans Council Task Force on Online Education
- Served on University Blue Ribbon Panel on Graduate Education

Deputy Director

Association of American Law Schools, Washington, DC

August 2007 – June 2009

Reporting to Executive Director, served as academic leader of nonprofit association that represented 170 of 200 ABA accredited law schools in United States. (2-year appointment)

Responsibilities:

- Membership Review
- Conference/Event Management
- Professional Development Programming for Faculty
- Public Speaking
- Governing Board Relations
- Institutional Liaison
- Publications, Budgeting & Human Resources Management

Selected accomplishments as Deputy Director:

- Managed membership review process for all member law schools
- Assisted in management of several academic conferences
- Oversaw development of conference programming by faculty volunteers
- Delivered multiple public addresses on behalf of association
- Oversaw publication of association newsletter and academic journal
- Managed four association executive board meetings per year
- Represented AALS at 3rd party higher education events and conferences
- Managed support staff and assisted in annual budget analysis

PERMANENT ACADEMIC APPOINTMENTS

LAW SCHOOL COURSES TAUGHT: Federal Income Tax; Taxation of Tax-Exempt Organizations; Tax & Social Justice; Partnership Tax; Corporate Tax; Estate & Gift Tax; Tax Policy Seminar; State & Local Tax; International Tax; Torts

LEGAL RESEARCH AREAS: Tax Administration; Tax-Exempt Entities; Legal Education; State & Local Tax

Frost, Brown & Todd Professor of Law July 2020 – present

University of Kentucky J. David Rosenberg College of Law, Lexington, KY

Professor July 2009 – June 2020

University of Kentucky J. David Rosenberg College of Law, Lexington, KY

Professor August 2006 – July 2009

University of Georgia School of Law, Athens, GA

Ellison C. Palmer Professor of Tax Law (Inaugural Holder) July 2004 – June 2006

Professor July 2003 – June 2004

Associate Professor July 2001 – June 2003

Mercer University School of Law, Macon, GA

Associate Professor August 2000 – July 2001

Assistant Professor June 1997 – July 2000

University of Richmond School of Law, Richmond, VA

Assistant Professor August 1995 – June 1997

Syracuse University School of Law, Syracuse, NY

LAW PRACTICE EXPERIENCE

Assistant General Counsel May 1994 – July 1995

State of Florida, Department of Revenue, Tallahassee, FL
(Tax Litigation Oversight; Tax Policy Advisory Opinions)

Associate Attorney May 1991 – August 1993

Messer, Vickers, Caparello, Madsen, Lewis, Goldman & Metz, P.A., Tallahassee, FL
(Torts, Tax and Environmental Litigation, Legislative Drafting, Lobbying)

SIGNIFICANT EDITORIAL ACTIVITIES

Co-Editor, Nonprofit Law Prof Blog (with Darryll K. Jones)

(<http://lawprofessors.typepad.com/nonprofit/>) (December 2007 – Present)

Editor, Nonprofit and Philanthropy Law Abstracts, (<http://www.ssrn.com/link/nonprofitphilanthropy-law.html>) (August 2006 – Present)

Co-Editor, BEYOND ECONOMIC EFFICIENCY IN UNITED STATES TAX LAW (with Brown and Jones) (Wolters Kluwer) (2013)

SELECTED BOOKS AND BOOK CHAPTERS

TAXATION OF PARTNERSHIPS AND LIMITED LIABILITY COMPANIES TAXED AS PARTNERSHIPS, 2nd ed. (with Friel, Burke and Jones) (Carolina Academic Press) (forthcoming 2026)

THE TAX LAW OF CHARITIES AND OTHER EXEMPT ORGANIZATIONS: CASES, MATERIALS, QUESTIONS AND ACTIVITIES, 4th ed. (with Jones, Moran and Willis) (Carolina Academic Press) (2021)

Bob Jones University, FEMINIST TAX JUDGMENTS (Cambridge) (2017)

A Normative Rationale for the Charitable Tax Exemption, BEYOND ECONOMIC EFFICIENCY IN UNITED STATES TAX LAW (Wolters Kluwer) (2013)

Race and Equality Across the Law School Curriculum: The Law of Tax Exemption (reprinted in Ch. 5), CRITICAL TAX THEORY: AN INTRODUCTION (Cambridge) (2009)

Property Tax Exemptions (Ch. 22), BENDER'S STATE TAXATION: PRINCIPLES AND PRACTICE (with Darryll K. Jones) (Matthew Bender) (2009) *Bob Jones University v. U. S.*, 408 U.S. 564 (1983), ENCYCLOPEDIA OF THE SUPREME COURT OF THE UNITED STATES (Thomson/West) (2008)

SELECTED LAW REVIEW AND LAW JOURNAL ARTICLES

The Chilling Effect of SFFA v. UNC/Harvard on Race-Based Affirmation by Tax-Exempt Charities, (forthcoming in FLA. TAX REV, Volume 29, Issue 1, 2025)

Race Conscious Affirmative Action by Tax Exempt 501(c)(3) Institutions After Students for Fair Admissions v. Harvard and UNC, 21 PITT. TAX REV. 1 (2023)

Succeeding in the Candidate Pool: Resources Available at Association of American Law Schools for Persons Interested in Becoming a Law School Dean, 31 Seattle Univ. L. Rev. 791 (2008)

The Commerciality Doctrine and "Charitable" Homes for the Aged - State and Local Tax Perspectives, 75 FORDHAM L. REV. 833 (2007)

Introducing the Law of Nonprofit Organizations and Philanthropy, 41 GA. L. REV. 1099 (2007)

A Diversity Theory of Charitable Tax Exemption - Beyond Efficiency, Through Critical Race Theory, Toward Diversity, 4 PITT. TAX REV. 1 (2006)

Race and Equality Across the Law School Curriculum: The Law of Tax Exemption, 54 J. LEG. EDUC. 336 (2004); reprinted in CRITICAL TAX THEORY: AN INTRODUCTION (Cambridge University Press) (2009)

Race Conscious Affirmative Action by Tax Exempt 501(c)(3) Corporations After Grutter and Gratz, 77 ST. JOHN'S L. REV. 711 (2003)

2002 Eleventh Circuit Survey: Federal Taxation, 54:4 MERCER L. REV. 1563 (2003)

Charities and the Constitution: Evaluating the Role of Constitutional Principles in Determining the Scope of Tax Law's Public Policy Limitation for Charities, 5 FLA TAX REV. 779 (2002)

Tax Expenditures, Social Justice and Civil Rights: Expanding the Scope of Civil Rights Laws to Apply to Tax-Exempt Charities, 2001 B.Y.U. L. REV. 167 (2001)

The Power of The Treasury: Racial Discrimination, Public Policy and "Charity" In Contemporary Society, 33 U.C. DAVIS L. REV. 389-447 (2000)

Treasury Regulations And Judicial Deference In The Post-Chevron Era, 13 GA. ST. U. L. REV. 387-430 (1997)

The Proposed Corporate Sponsorship Regulations: Is The Treasury Department "Sleeping With The Enemy"? 6 KAN. J.L. & PUB. POL'Y 49-75 (1996)

SELECTED COMMUNITY SERVICE**Special Appointments**

American Bar Association, Council of the Section on Legal Education and Admissions to the Bar (ViceChair/Chair-elect/Vice-Chair (2022 - 2025), Non-JD Subcommittee Chair (2021 –2022) and Visioning Committee Chair), August 2019 – August 2026

Southern Association of Colleges and Schools, Commission on Colleges and Schools, Peer Review Advisory Board, December 2021 – December 2024

Southern Association of Colleges and Schools, Commission on Colleges and Schools, [On-Site Accreditation Site Team Chair (March 2023, March 2020, February 2016); On-Site Accreditation Team (February 2015); and Off-Site Reaffirmation Committee (November 2013, November 2019)], 2013 – 2023

American Law Institute, *Restatement of the Law: Charitable Nonprofit Organizations* [formerly “Principles of the Law of Charitable Nonprofit Organizations” (2000-2014)], Adviser, March 2002 – 2019

American Bar Association, Section on Legal Education and Admissions to the Bar, Accreditation Committee, Member (Vice Chair, September 2017 – August 2018; Non-JD Subcommittee Chair, September 2016 – August 2017), September 2013 – August 2018

American Bar Association, Law School Site Evaluator (Oregon (Chair), Connecticut (Chair), Colorado (Chair), San Diego (foreign program), Florida State (foreign program), Arkansas-Fayetteville (Chair), South Dakota, New England), 2003-22

Kentucky Bar Association, Diversity in the Profession Committee, Member, July 2010 – June 2018

Kentucky Access to Justice Commission, Ex-officio Member, May 2014 – April 2017

Board Memberships

AccessLex Institute (formerly Access Group), Board of Directors (Board Secretary and Member of Audit & Nominating Committees), 2014 – 2027

Bluegrass Care Navigator (formerly Hospice of the Bluegrass), Board of Directors (Board Chair, Investment Committee Chair and Member of Audit & Building Purchase Committees), 2013 – 2024

Southeastern Association of Law Schools, Board of Directors (President-elect, President and Immediate Past President), August 2019 – August 2022

Association of American Law Schools, Section on Law School Dean, Chair & Executive Committee, January 2013 - January 2018

Kentucky Bar Foundation, Board of Governors, July 2009 – 2019

Association of American Law Schools Section on Nonprofit and Philanthropy Law - Co-Founder, Chair & Executive Committee, January 2006 - August 2007, January 2010 – January 2011

Association of American Law Schools Minority Groups Section – Chair & Executive Committee, January 2002 - January 2007

UNIVERSITY SERVICE *University****of Kentucky***

Tax Law Society, Faculty Sponsor, 2024-2026

Promotion and Tenure Committee, College of Law, Chair, 2021-22

Provost Task Force on Diversity, Member, 2019

William T. Young University of Kentucky Library Dean Search Committee, Co-Chair, 2017-2018

Deans Council Task Force on Online Education, Chair, 2017

Blue Ribbon Panel on Graduate Education, Ex-officio Member, 2016 – present

Deans Council Committee on Professional School Funding Model, Chair, 2017

Appalachian Center Advisory Committee, 2014 – 2016

University Strategic Planning Committee, 2013 – 2015
Office of Institutional Diversity Advisory Committee, 2010-2015
Endowment Advisory Group, 2010-2015
Center for Inter-professional HealthCare Board of Directors, 2011-2015
Gatton College of Business Dean Search Committee, Co-Chair, 2010-2012

MEMBERSHIPS

The Florida Bar, 1992 – present
American Bar Association, 1991 – present
National Bar Association, 1991 - 1995, 2006 – 2009
Macon Bar Association, October 2001 – 2006
Virginia State Bar - Tax & Education of Lawyers Sections, 1998 – 2001
The Bar Association of the City of Richmond, 2000 – 2001
Virginia State Bar, Associate Member, 1998 - July 2001
Tallahassee Bar Association, 1992 - July 1995
Barristers of Tallahassee, 1991 - 1995

10/13/2025