



David Bayard

Associate

Baton Rouge | 225.381.7049 | dbayard@bakerdonelson.com

David Bayard focuses his practice in the areas of State and Local Tax, Successions, Trusts, Fiduciary Litigation, and Family Business Law.

David Bayard represents businesses in state and local tax issues including state and local sales tax audits. As a former educator, Mr. Bayard takes pride in breaking down complex issues into easy-to-digest information for consumption by clients as well as local and state tax auditors. His courtroom experience also serves his clients well when matters are argued before the Louisiana State Board of Tax Appeals.

Mr. Bayard advises clients on the entire estate planning process, from the formation of client's wills to the drafting of trusts and business entities, all while navigating the applicable state and federal tax considerations. He advises clients in determining the best estate planning tools to achieve their goals of passing their assets to their beneficiaries while minimizing the tax consequences.

He works hand-in-hand to guide executors and administrators of a succession after what is typically one of the toughest phases of their lives – the passing of a loved one.

Mr. Bayard has no fear of the courtroom and will fight alongside heirs and beneficiaries when other executors or administrators fail to transfer what they are legally entitled to receive. He assists in estate and trust litigation that often occurs during the succession administration phase.

As a former NCAA and high school football coach, Mr. Bayard has a natural interest in sports, including the NCAA's Name, Image, and Likeness (NIL) Rules. During law school, he focused his research on the possible legal hurdles the states had in crafting their laws banning NCAA rules against NIL monetization. As a result, Mr. Bayard's practice includes representation of businesses interested in retaining NCAA athletes for sponsorship opportunities as well as NCAA athletes interested in protecting their personal brands in NIL deals.

Representative Matters

- Represented national media company on multi-parish sales tax assessment based on emerging technologies.
- Drafted numerous estate plans for parents of minors.
- Aided executrix in full liquidation and distribution of succession.
- Assisted non-executor heirs in inquiry of assets in succession.
- Advised national banking clients on their liabilities surrounding Louisiana Successions law.
- Prepared numerous limited liability companies and trusts to transition the operation and transfer the ownership of real estate, active businesses, oil and gas interests, and other assets to accomplish orderly and tax-efficient transfers to the next generation of managers and family members.
- Assisted in informal financial statement audit of multiple debtor and non-debtor entities in relation to high-profile Chapter 11 Bankruptcy.

Publications

- "S.A.L.T. Select Developments: Louisiana" (April 2024)
- "S.A.L.T. Select Developments: Louisiana" (March 2024)
- "S.A.L.T. Select Developments: Louisiana" (February 2024)

- "S.A.L.T. Select Developments: Louisiana" (January 2024)
- "S.A.L.T. Select Developments: Louisiana" (November 2023)
- "S.A.L.T. Select Developments: Louisiana" (October 2023)
- "S.A.L.T. Select Developments: Louisiana" (September 2023)
- "S.A.L.T. Select Developments: Louisiana" (August 2023)
- "S.A.L.T. Select Developments: Louisiana" (July 2023)
- "S.A.L.T. Select Developments: Louisiana" (June 2023)
- "IRS Issues New Guidance on NIL Collectives" (June 2023)
- "S.A.L.T. Select Developments: Louisiana" (May 2023)
- "S.A.L.T. Select Developments: Louisiana" (April 2023)
- "S.A.L.T. Select Developments: Louisiana" (March 2023)
- "S.A.L.T. Select Developments: Louisiana" (February 2023)
- "S.A.L.T. Select Developments: Louisiana" (January 2023)
- "S.A.L.T. Select Developments: Louisiana" (October 2022)
- "S.A.L.T. Select Developments: Louisiana" (September 2022)
- "S.A.L.T. Select Developments: Louisiana" (August 2022)
- "S.A.L.T. Select Developments: Louisiana" (June 2022)
- "S.A.L.T. Select Developments: Louisiana" (May 2022)
- "S.A.L.T. Select Developments: Louisiana" (April 2022)
- "S.A.L.T. Select Developments: Louisiana" (March 2022)
- "S.A.L.T. Select Developments: Louisiana" (February 2022)
- "S.A.L.T. Select Developments: Louisiana" (January 2022)
- "Personal Tax Planning Just As Important As Ever" (November 2021)
- "After Further Review: How the N.C.A.A.'s Division I Should Implement Name, Image, and Likeness Rights to Save Themselves and Best Preserve the Integrity of College Athletics," 47 *Southern University Law Review* 229 (2020)
- "Examining the Possible Outcomes of State Coercion of NCAA Name, Image, and Likeness Policy," *Baton Rouge Lawyer* (June 2020)



Speaking Engagements

- "Exploring the Frontier: Unraveling the Viability of AI in Estate and Tax Practice," Loyola University New Orleans College of Law (December 2023)



Education

- Southern University Law Center, J.D., 2021
- Louisiana State University, B.A., 2012



Admissions

- Louisiana, 2021
- U.S. District Court for the Western District of Louisiana, 2022