



Jennifer Y. Barber

Partner

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Louisville, KY 40202

Industries

Manufacturing

Consumable Goods

Practice Areas

International Services

China Desk

Tax

Bar Memberships

Kentucky

Washington, D.C.

Languages

English

Cantonese

Jennifer is the Partner-in-Charge of FBT Gibbons' Louisville office. In that role she leads over 160 attorneys in the execution of the firm's strategy, civic engagement, and charitable initiatives in the Louisville market.

Jennifer focuses her practice in the areas of state and local tax, economic incentives and government affairs. Her comprehensive practice includes advising national and local clients on tax planning to serving as counsel in litigation in administrative and judicial disputes. She has represented the U.S. Chamber of Commerce and Kentucky Chamber of Commerce on numerous constitutional tax issues.

Jennifer is a Louisville Business First "Enterprising Woman to Watch" and "Forty Under 40" honoree. She is the recipient of the Bar Register of Preeminent Women Lawyers and has been listed in *Kentucky Super Lawyers*® and *The Best Lawyers in America*®.

Jennifer was appointed by Kentucky's Governor to serve on the University of Kentucky's Board of Trustees and reappointed to the Kentucky State Fair Board, which has over \$450 million in economic impact to Kentucky. She also serves on the local advisory board for U.S. Bank, the nation's fifth largest commercial bank.

Jennifer serves on the American Bar Association's State and Local Tax Executive Committee and Transparency Tax Force. Jennifer has written extensively on the subject of state and local taxation, with articles appearing in numerous publications, including *State Tax Notes* and *Bloomberg BNA*. She is a frequent speaker on state and local taxes, speaking at the Southeastern Association of Tax Administrators conference, the Kentucky Chamber of Commerce's

annual meeting, and the Kentucky Society of CPAs annual conference, among others.

Jennifer previously served in the U.S. Department of State as Special Advisor to the United States Ambassador to the United Nations and United States Delegate to the 75th United Nations General Assembly where she delivered formal statements on behalf of the U.S. government, advised on foreign policy, and negotiated with other delegations to advance United States positions in the areas of human rights and humanitarian aid.

Jennifer is a member of the Kentucky and D.C. bars.

Other Info About Jennifer

Education

University of Kentucky, J.D.

Kentucky Law Journal, Notes Editor

University of Kentucky, B.S., Communications

Courts

U.S. Court of Appeals for the Sixth Circuit, 2008

U.S. District Court, Western District of Kentucky, 2008

U.S. District Court, Eastern District of Kentucky 2008

United States Tax Court, 2008

U.S. Supreme Court, 2012

Recognition

Business First of Louisville's Power 50, 2025

Leadership Louisville's 100 Wise Women, Featured Speaker, 2025

Kentucky Chamber of Commerce Women's Summit, Featured Speaker, 2025

Business Wisdom from Louisville Leaders, Panelist, 2025

The Best Lawyers in America®, Women in The Law (Peer Nominated), 2024

The Best Lawyers in America®, Litigation and Controversy – Tax, 2020–2027, “Lawyer of the Year,” 2022; Tax Law, 2019–2027

Business First of Louisville’s Forty Under 40 Hall of Fame, 2022

Business First of Louisville’s 20 People to Know: Law, 2021

Selected to Kentucky *Rising Stars*, 2013–2018

Business First of Louisville’s Enterprising Woman to Watch, 2015

Featured in Louisville Today’s Woman Magazine, April 2013 issue

Selected for inclusion in the 2013 edition of the Martindale–Hubbell® Bar Register of Preeminent Women Lawyers

Featured in University of Kentucky Department of Communication Newsletter, November 2012

Business First of Louisville’s Forty Under 40 Award, 2011

Featured in Frankfort State Journal’s “Frankfort Faces,” July 2011

Professional Affiliations

Board Member, U.S. Bank Louisville Advisory Board, 2014–present

University of Kentucky Healthcare Committee, 2021–present

Kentucky Chamber of Commerce Center for Policy & Research, Chair, 2022–present

International Women’s Forum, 2022–present

University of Kentucky Rosenberg College of Law Visiting Committee, 2024–present

Louisville Economic Development Alliance, 2024–present

Impetus Louisville, 2024–present

Agricapture, Inc., Board of Directors, 2022–2023

University of Kentucky Board of Trustees, 2016–2019

University of Kentucky Athletics Committee Chair, 2018–2019; Vice Chair, 2019

Member, American Bar Association, Section of Taxation Executive Committee, 2013–present

Board Member and Finance Committee Chair, Kentucky State Fair Board, 2014–2018

Leadership Louisville, Class of 2014

Member, Louisville Bar Association, Diversity Initiative Task Force, 2013–2015

Member, SALT Transparency in Tax Task Force, American Bar Association, 2013

Vice–Chair, American Bar Association, SALT Practice and Procedure Subcommittee, 2013

Board Member, Louisville Bar Association Board of Directors, 2012–2015

Board Member, Kentucky Bar Foundation, 2012–2015

Chair, Kentucky Bar Association Tax Section, 2011

Vice–Chair and Treasurer, Kentucky Bar Association Tax Section, 2010

Treasurer, Kentucky Bar Association Tax Section, 2009

Member, Institute for Professionals in Taxation Economic Incentives Planning Committee, 2012–2015

American Bar Association

Women Lawyers Association of Jefferson County

Southeastern Association of Tax Administrators

National Association of Property Tax Attorneys

Institute for Professional in Taxation

Member, University of Kentucky Strategic Planning Committee, 2006–2009

Alumni Representative, University of Kentucky College of Law

Civic Activities

Legal Aid Society, Associate Campaign Team Captain, 2009–2012

Southeast Christian Church, Member

Firm Committees

Diversity and Inclusion Committee, former member

Nominating Committee, former member

Associate Personnel Committee, former member

Major Publications

"Kentucky Joins the IRS & Over 35 Other States That Require Administration Rulings Be Made Public," *Kentucky Chamber News*, June/July 2019

"Transparency In Tax Is Trending in Kentucky: A Look Inside the Most Recent Open Records Win," *Bloomberg BNA*, February, 2015

"Department of Revenue Appeals Recent Taxpayer Win Concerning Kentucky's Inventory in Transit Exemption and Seeks Review of Pay-To-Play Issue," *IPT January Tax Report*, January, 2015

"The Sunshine of Defending Public Records Laws: Fighting for Case Records and Ensuring Government Transparency," *Bloomberg BNA*, August, 2014

"Kentucky Court of Appeals Awards Substantial Refunds After Determining Taxpayer's Removal Of Non-Kentucky Subsidiaries From Its Consolidated Returns Was Justified Under Applicable Nexus Statute," *IPT Tax Report*, co-author, August 2014

"Year in Review – 2012 Kentucky Tax Developments," *Journal of State Taxation*, co-author, July–August 2013

"Are Taxing Authorities Holding Your SALT Planning Captive? A Look at Captive Insurance Trends in State and Local Tax," *Bloomberg BNA*, co-author, 2012

"Year in Review – 2011 Kentucky Tax Developments," *Journal of State Taxation*, co-author, March–April 2012

"Economic Tax Incentives Potpourri: The States Are Buying Jobs," *IPT Tax Report*, co-author, November 2011

"Year in Review – 2012 Kentucky Tax Developments," *Journal of State Taxation*, co-author, July–August 2011

"O Preemption Where Art Thou?: ERISA's Lost State and Local Tax Preemption," *The State and Local Tax Lawyer*, Vol. 64, No.4 co-author (Summer 2011)

"Supreme Court Declines Opportunity to Rule on Income Tax Nexus," *Business Entities*, co-author, Volume 13, Number 2 (2011)

"United States Supreme Court Denies Opportunity Presented in Recent State Tax Case Involving ERISA Preemption," *IPT Tax Report*, co-author, May 2010

"Buyer Beware" The Fine Print in State Tax Incentive Deals in Theory and in Practice," *BNA Multistate Tax Report*, co-author, April 2010

"Act Sheds Light on Kentucky's Tax Appeal Process," *Louisville Bar Association Bar Briefs*, co-author, December 2008

"The Flood of Pregnancy Discrimination in the Workplace – Balancing the Interests of Pregnant Women and Their Employers," 96 Ky. L.J. 487 (2008)

Featured Articles

[Federal & State Tax Implications of Kentucky's New Employee Child Care Assistance Partnership Program](#)

[Kentucky Department of Revenue Reclassifies All Transmission Pipelines](#)

[Kentucky Reclassification of Pipelines for PSC Tax?](#)

[Income Tax to Be Eliminated in Kentucky?](#)

[Kentucky Supreme Court Rules in Favor of Frost Brown Todd Tax Case](#)

[What Financial Institutions Need To Know About IRS Form 1042-S](#)

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