



## HEATHER R. KIMMINS

Associate

[hkimmins@hodgsonruss.com](mailto:hkimmins@hodgsonruss.com)

Heather is a member of the firm's Business and International Tax Practices, where she advises businesses, individuals, and non-profit organizations on tax-related matters and planning.

Prior to joining Hodgson Russ as an attorney, Heather worked for the firm on a part-time basis during her last year in law school, and was also a summer associate.

During law school, Heather interned for the Honorable Lawrence J. Vilardo in the U.S. District Court for the Western District of New York and the U.S. Attorney's Office for the Western District of New York. Prior to attending law school, Heather worked for NFL Films as a project manager.

### Honors

- Professor Louis DelCotto Award
- Robert J. Connelly Trial Technique Award
- Former Business Editor, *Buffalo Law Review*
- Order of the Coif

### Press Releases

Hodgson Russ LLP Honored with 2023 New York State Bar Association President's Pro Bono Service Award  
April 17, 2023

### Publications

NYS Facing First Lawsuit Over Retail Cannabis Dispensary Licensing Process  
*Hodgson Russ Cannabis & Hemp Alert*, October 19, 2022

The Guaranty Building  
140 Pearl Street  
Suite 100  
Buffalo, NY 14202

### Practices & Industries

Business Tax  
Canada-U.S. Cross-Border  
Cannabis & Hemp  
International Tax  
Mergers & Acquisitions  
Tax Controversy  
Tax-Exempt Organizations  
Trusts & Estates

### Admissions

New York

### Education

Boston College, B.S.  
University at Buffalo School of Law,  
J.D., summa cum laude

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New York Releases Proposed Regulations for Packaging/Labeling and Marketing/Advertising Adult-Use Cannabis Products  
*Hodgson Russ Cannabis and Hemp Alert* , July 7, 2022

New York Governor Pledges \$200M to Boost Social Equity Efforts as Part of Adult-Use Cannabis Legalization  
*Hodgson Russ Cannabis & Hemp Alert*, February 2, 2022

New York State Legislative Developments For Tax-Exempt Organizations/Nonprofits  
*Hodgson Russ Tax-Exempt Organizations Alert*, December 15, 2021

Recent Developments For Tax-Exempt Organizations/Nonprofits  
*Hodgson Russ Tax-Exempt Organizations Alert*, November 10, 2021

Recent Litigation Trends Highlight the Importance of Wage & Hour Compliance for Tipped Employees in Cannabis Retail Setting  
*Hodgson Russ Cannabis & Hemp and Labor & Employment Alert*, November 4, 2021

Cannabis Control Board Serious About Shutting Down Illegal Sales  
*Hodgson Russ Cannabis & Hemp Alert*, October 26, 2021

New York State's Adult-Use Cannabis Program Finally Underway with Agency Appointments  
*Hodgson Russ Cannabis & Hemp Alert*, September 2, 2021

New Nonprofit Filing Requirements with NYS Department of State  
*Hodgson Russ Tax-Exempt Organizations Alert*, May 14, 2021

Recent COVID-19 Developments for Tax-Exempt Organizations/Nonprofits  
*Hodgson Russ Tax-Exempt Organizations Alert*, May 13, 2021

## **Presentations & Events**

Syracuse Chapter Taxation Conference  
NYSSCPA, Embassy Suites - Syracuse Destiny, November 1, 2023

U.S. Legal Issues for European Companies Webinar Series  
February 24, 2023

Virtual Bridge Market Entry Program – Legal Issues in Financing, M&A, and Fundraising  
Finnish American Chamber of Commerce, March 9, 2022

## **Community & Pro Bono**

- Board Member, Buffalo Seminary Alumni Association