



Laura Walker Plunkett

Shareholder

New Orleans | 504.566.8627 | lplunkett@bakerdonelson.com

Laura Walker Plunkett concentrates her practice in tax-exempt organizations and charitable giving, estate and business succession planning, administration of trusts and estates, and fiduciary litigation.

Laura serves as counsel to owners of privately held businesses and other high-net-worth individuals in their estate, tax, and business succession planning and philanthropic endeavors, including private foundations. She practices in the areas of probate administration, including high-stakes fiduciary matters. She works with her clients to handle estate administration including the orderly transmission of assets to heirs and legatees; post-mortem estate planning; oversight of the preparation of federal estate tax returns; and related controversy work such as will contests, trust disputes, and fiduciary litigation. Laura is certified by the Louisiana Board of Legal Specialization in Estate Planning and Administration and as a Tax Law Specialist.

After obtaining her J.D. from Emory University, with distinction, Laura began her legal career by serving as a deputy attorney general in the State of Alabama. Laura furthered her education by obtaining her LL.M. from the New York University School of Law in 1999. She then entered private practice as an associate in Northern Virginia. In 2000, Laura moved to New Orleans. She is licensed in several states, including Louisiana, Alabama, Georgia, and Virginia, and is also admitted to practice in the United States Eleventh Circuit Court of Appeals.



Professional Honors & Activities

- Listed in *The Best Lawyers in America*® for Trusts and Estates (since 2010); Closely Held Companies and Family Businesses Law (since 2016)
- Named the Best Lawyers® 2024, 2020, 2017 Closely Held Companies and Family Businesses Law "Lawyer of the Year" in New Orleans; 2022 Trusts and Estates "Lawyer of the Year" in New Orleans
- Listed in *Chambers USA High Net Worth* Guide in Louisiana Private Wealth Law (2016 – 2025)
- Selected to Louisiana Super Lawyers (2010 – 2025); Top 50 Louisiana Lawyers (2016, 2018 – 2025); Top 50 New Orleans Lawyers (2016 – 2025); Top 25 Louisiana Women Lawyers (2014, 2016 – 2025)
- *New Orleans Magazine* "Top Women in Law" in Trusts and Estates (2025)
- *New Orleans Magazine* "Top Lawyer" (2012 – 2025)
- *New Orleans CityBusiness* "Leadership in Law" (2013, 2021)
- Member – American College of Trust and Estate Counsel (ACTEC) Fellow, Business Planning and Practice Committees (elected 2009)
- Member – Catholic Foundation Professional Advisors Council (2015 to present)
- Member – Estate Planning and Administration Advisory Commission to the Louisiana Board of Legal Specialization (July 1, 2017 – June 30, 2023)
- Board Member – Tulane Estate Planning Institute Advisory (2004 to present)
- Past President – New Orleans Estate Planning Council (2018 – 2019)
- Member – Greater New Orleans Foundation Honor Roll of Advisors (2014 – 2017)
- Graduate – New Orleans Regional Leadership Institute (2014)
- Former Chair – Louisiana State Bar Association, Tax Section (2012 – 2013)
- Graduate – CBNO/MAC Metropolitan Leadership Forum (2006)
- National Association of Estate Planners & Councils Accredited Estate Planner® (2016)



Publications

- "One Big Beautiful Bill Act: Estate and Energy Tax Overhaul" (July 2025)
- "Justices Parse Bankruptcy Code and State Law in IRS Clawback Case," *Bloomberg Law* (April 2025)
- "S.A.L.T. Select Developments: Louisiana" (July 2024)
- "Supreme Court Upholds Life Insurance Valuation in Estate Tax Calculation" (June 2024)
- "S.A.L.T. Select Developments: Louisiana" (May 2024)
- "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)
- "Ruling Involving Trustee's Frivolous Tax Return Raises Questions," *Bloomberg Tax* (May 2023)
- "Irrevocable Trusts: Louisiana," Thomson Reuters Practical Law (April 2023)
- "Revocable Trusts: Louisiana," Thomson Reuters Practical Law (February 2023)
- "Signature Page for Will (LA)," Thomson Reuters Practical Law (February 2023)
- "Wills: Louisiana," Thomson Reuters Practical Law (February 2023)
- Co-author – "Determining Reasonable Compensation for Small Nonprofits," *Taxation of Exempts* (July/August 2019)



Speaking Engagements

- "Reaching Beyond the Grave: Using Wills and Trusts to Punish or Reward Future Behavior of Future Generations," Tulane Estate Planning Institute (November 2023)
- "Mastering Cocktail Conversation," The New Orleans Bar Association's Big Easy Bootcamp (October 2022)
- Co-presenter – "Interpreting Trust Distribution Provisions: A Conversation between a Drafter and an Implementer," New Orleans Estate Planning Council (March 2021)
- "First 100 Days: Potential Tax Implication and Changes & How to Prepare," New Orleans CityBusiness Webinar (January 2021)
- "Estate Planning in a Low Interest Rate Environment," Tulane Estate Planning Institute (November 2020)



Education

- New York University School of Law, LL.M. Taxation, 1999
- Emory University School of Law, J.D., 1997, with distinction
 - Moot Court Society
- Emory University, B.A. Political Science and Philosophy, 1993



Admissions

- Louisiana, 2001
- Virginia, 1999
- Alabama, 1998
- Georgia, 1997
- U.S. Court of Appeals for the Eleventh Circuit