Adam Humes

515-283-3174
AHUMES@NYEMASTER.COM
DES MOINES OFFICE

"I'm somebody who has multiple tools in my tool kit, where I can solve problems in a lot of different ways," attorney Adam Humes says.

His well-rounded approach comes from years of experience working for Iowa elected officials and government agencies. His tax, tax controversy, and administrative law practice benefits from his deep insights into the workings of government agencies. Whether the tax problem calls for litigation, a law change, an administrative solution, settlement, or another answer, Adam looks at all the possibilities.

"I have a lot of experience approaching problem-solving from different angles," Adam says. He's fully prepared to litigate cases and handle formal disputes with government agencies. He's also ready to take a broader view.

Knowledgeable and a solution seeker, Adam understands the client's immediate problem. He also can offer guidance on the bigger-picture perspective. "A lot of my work is looking at problem-solving from the perspective of also solving the source of a particular conflict or dispute. Sometimes that is in the law itself. Sometimes it calls for changes to a client's procedures," he says. "I enjoy working with clients to resolve their current tax disputes while offering guidance to avoid future problems."

At the Iowa Department of Revenue and the Iowa Attorney General's Office, Adam handled a diverse variety of tax and nontax cases. He worked as a front-line attorney, a deputy director, and a supervisor. His work included overseeing compliance programs, litigating civil and administrative cases, rulemaking, and legislation. "I've seen things full circle in terms of how tax agencies work and how state government agencies work as well," he says.

That experience helps him see advantages to his clients in considering the full range of solutions in any given case. He's seen advocates focus solely on legislative solutions. He's seen attorneys rely too much on litigated solutions. "In tax, many disputes require some combination of those or the ability to pick and choose the best tool to be able to solve a problem," Adam says. "That's the kind of person who can best represent clients in front of state agencies. The thing that characterizes my practice is somebody who thinks about problem-solving in a number of different ways—from a litigation perspective and also from a policy and legislative and administrative perspective. It is important to understand the perspective and motivations of all parties involved in a dispute."



PRACTICE AREAS

- Government Affairs
- Administrative Rulemaking
- Bill Drafting
- Strategic Planning
- Litigation
- Administrative Hearings, Arbitrations & Alternative Dispute Resolution
- Appellate Practice
- Tax, Estate Planning & Employee Benefits
- Real Estate Taxation
- State and Local Taxation
- Tax Controversies and Disputes

EDUCATION

- University of Iowa College of Law (J.D. with distinction)
- University of Northern Iowa (B.A. in history, summa cum laude)

BAR ADMISSIONS

- Iowa
- Illinois (inactive)

PROFESSIONAL EXPERIENCE

- Special Assistant Attorney General, Iowa Attorney General's Office
- Revenue Division Director, Iowa Attorney General's Office
- Deputy Director, Iowa Department of Revenue
- Acting Director, Iowa Department of Revenue

The specialized nature of tax law fascinates Adam. He appreciates the challenge of complex cases with sophisticated clients and counsel. He finds the wide-ranging issues interesting. “Tax issues are everywhere and they impact everyone,” Adam says. “Tax is a part of countless decisions individuals and businesses make every day. I enjoy working in an area that is vitally important to my clients.”

Adam’s interest in how government operates was his inspiration to attend law school. In addition to tax law, administrative law captured his attention. “It is how government agencies work and how folks can challenge decisions the government agencies make,” Adams says. “I found that to be the most interesting area to practice in.”

Tax law, by its nature, is complex. Adam steps up to help clients and decision-makers grasp difficult concepts. “I excel at explaining these concepts both to tax experts, who are well-versed in it, and to generalists, such as judges, policymakers, or elected officials,” he says.

REPRESENTATIVE MATTERS

Teig v. Chavez, 38 N.W.3d 6 (Table) (Iowa Ct. App. 2026)

Successfully defended multiple government officials in an appeal alleging unreasonable delay under the Iowa Open Records Act.

Teig v. Hart, 28 N.W.3d 272 (Iowa 2025)

Represented amici curiae Iowa League of Cities and the Iowa State Association of Counties, in support of government officials in an Iowa Open Meetings Act appeal.

Clinton County Bd. of Rev. v. Iowa Property Assessment Appeal Board, EQCV050465 (Iowa Dist. Ct. Clinton County 2025)

Represented property taxpayer and successfully moved to dismiss petition for judicial review filed by county in a property tax appeal.

Represented the State of Iowa in Tobacco Master Settlement Agreement matters.

This included representing Iowa in its 2023 joinder to the NPM Adjustment Settlement Agreement, which provides the State and the Tobacco Settlement Authority approximately $171 million over a six-year period.

Iowa State Ass’n of Counties v. Iowa Dep’t of Revenue, CVCV063262 (Iowa Dist. Ct. Polk County 2022).

Successfully defended the Iowa Department of Revenue’s denial of a sales tax refund to an association. Polk County District Court upheld the Department’s

- Assistant Attorney General, Iowa Attorney General’s Office
- Associate, Lane & Waterman, LLP
- Law Clerk, Lane & Waterman, LLP

application of legal standards of what constitutes a government instrumentality.

S.F. 2417, 2018 Iowa Tax Reform legislation and implementation.

Provided tax policy advice and drafted legislation for the Iowa Governor's Office and the Iowa legislature, including drafting significant portions of the sales and use tax provisions (including sales tax base expansion to digital goods and other product and the marketplace, platform, and remote seller collection requirements); led the rulemaking, guidance, and implementation plan for the Iowa Department of Revenue after the legislation was passed.

Cream, LLC v. Iowa Dep't of Revenue, 888 N.W.2d 682 (Iowa Ct. App. 2016).

Successfully defended Iowa Department of Revenue's sales tax audit of a bar. The District Court found the legislature vested the Department with discretion to interpret a statute regarding recordkeeping requirements for sales tax permittees and a statute authorizing the Department to estimate sales tax liability.

Ghost Player, L.L.C. v. State, 860 N.W.2d 323 (Iowa 2015).

Obtained dismissal of a civil action for breach of an Iowa film tax credit contract by film producer and film investor. Dismissal based on Iowa Administrative Procedure Act exclusivity.

Iowa Eye Entertainment v. Iowa Dep't Economic Development, LACL114909 (Iowa Dist. Ct. Polk County 2012).

Successfully defended the Iowa Department of Economic Development against breach of Iowa film tax credit contract, promissory estoppel, and third-party beneficiary claims by plaintiffs seeking multimillion-dollar damage award after the collapse of an independent, international film co-production. Obtained summary judgment on the promissory estoppel and third-party beneficiary claims; directed verdict on the breach of contract claim after a six-day jury trial.

Iowa Film Production Servs., Inc. et al. v. Iowa Dep't of Economic Development, 818 N.W.2d 207 (Iowa 2012).

Successfully defended a state agency against Iowa Open Records Act claims, based on alleged trade secret protections, brought by 11 film producers.

Regions Bank v. Iowa Dep't of Revenue, CVCV009091 (Iowa Dist. Ct. Polk County 2012).

Successfully defended Iowa Department of Revenue in a judicial review action in which two banks sought stay of agency rules adopted on an emergency basis.

Fitzgerald v. Young America Corp. et al., CVCV006030 (Iowa Dist. Ct. Polk County).

Negotiated and drafted a $22 million, 37-state unclaimed rebate settlement with Sprint Nextel.

Iowa Film Production Servs. v. Iowa Workforce Development, DIA Docket No. 10IWD084.

Won case challenging Iowa Workforce Development's reclassification of over 150 film workers as employees, rather than independent contractors, for purposes of unemployment insurance tax.

Leventhal v. Schaffer, 743 F.Supp.2d 990 (N.D. Iowa 2010), aff'd 418 Fed. Appx. 588, cert. denied. 132 S. Ct. 1095.

Successfully defended Iowa State Patrol sergeant in a bench trial involving a §1983 action for alleged unlawful arrest that occurred during RAGBRAI 2005.

Larry's Oasis Inc. v. Iowa Dep't of Commerce, CVCV115121 (Iowa Dist. Ct. Scott County, Nov. 22, 2010) **& *Connie Greene, Inc. v. Iowa Dep't of Commerce,*** CVCV007523 (Iowa Dist. Ct. Benton County, Sept. 16, 2010).

Successfully defended Alcoholic Beverage Division sanctions against liquor licensees for Smokefree Air Act violations, which included upholding the constitutionality of the Iowa Smokefree Air Act in Iowa District Court.

SPEECHES & PUBLICATIONS

"Iowa Sunshine Laws: An Overview of Iowa Open Meetings and Public Records Law," Iowa State Association of Counties, January 14, 2026.

"Tax Law Updates on the One Big Beautiful Bill," Polk County Bar Association, March 3, 2026

"Declaratory Orders: An Overlooked Tool in Iowa," *Tax Notes State*, Volume 118, Nov. 2025.

"Zero-Based Rulemaking and State Tax Administration," *Tax Notes State*, Volume 118, Oct. 20, 2025.

"**Understanding Iowa's New Excise Tax on Smoking Devices,"** *Tax Notes State*, Volume 117, July 7, 2025.

"SEC v. Siebel Systems, Inc.: Comment on the SEC's Failed Enforcement of Regulation Fair Disclosure in Federal Court," 32 *J. Corp. L.* 161 (fall 2006)