David S. Ruskin

Partner

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Services

Litigation

Business & Finance

Emerging Companies

Government & Regulatory

Mergers & Acquisitions

Tax

State Tax Controversy

Industries

Cannabis

David Ruskin leads the firm's Cannabis practice. He advises both public and privately held companies on a wide range of corporate issues including mergers, acquisitions, and financing and tax transactions. David counsels entrepreneurs, investors, and business owners to help achieve their goals in the Cannabis industry. He represents companies facing business and tax litigation and provides outside general counsel services. David serves as a President of the International Cannabis Bar Association (INCBA).

Having worked with cannabis companies for nearly a decade, David’s cannabis practice touches every part of the industry. He represents national and expanding brands, licensed retailers, cultivators and processors, and delivery services. David also advises non-plant touching and start-up companies as they look to grow in the evolving industry, and he helps both investors and companies seeking capital create the appropriate agreement to accomplish their goals.

David helps clients navigate unsettled and differing statutes, regulations, and industry-specific legal developments. He enjoys guiding clients through the state licensing process and counseling on issues that arise from early-stage application steps through the company’s lifespan. David has assisted license holders from over 15 legalized states in expanding their operations into new jurisdictions, empowering them to enter new markets with compliance and confidence.

With extensive litigation experience, David represents clients in an array of issues litigated in the cannabis industry and beyond. He often represents clients in partnership, ownership, and contract disputes and defends clients involved in whistleblower (qui tam), False Claims Act claims, and multistate tax issues. David represents clients before state courts, administrative tax tribunals, appellate, and federal courts.

Prior to joining the firm, David was a partner in the Litigation Group and led the Cannabis practice at HMB Legal Counsel, a well-established, corporate-focused law firm based in Chicago, Illinois.

David is listed in the 2025, 2026 and 2027 editions of *The Best Lawyers in America*® for Commercial Litigation. He was recognized as a “Leading Lawyer” in 2024 and 2025 for Cannabis Law and Closely and Privately Held Business Law by *Leading Lawyers* magazine. David is recognized nationally in the 2025 and 2026 editions of *Chambers USA: America’s Leading Lawyers for Business* for Cannabis Law.

Experience

*Counsel for the Illinois Craft Cannabis Association in lawsuit against the State of Illinois, Governor Pritzker and Illinois Department of Agriculture for a writ of mandamus compelling the scoring and issuance of craft grower and infuser licenses that were indefinitely suspended by the Governor’s emergency proclamations due to the COVID-19 pandemic.

*Counsel for an Illinois licensed medical cannabis dispensary, for its sale/transfer of its business and related Illinois dispensary licenses, two medical and one adult-use, to a multi-state operator.

*Counsel for numerous applicants for Illinois cannabis licenses, including dispensing organizations, craft growers, infusers, and transporters.

*General counsel for a specialty chocolate maker that produces cannabis infused chocolate edibles. Provided licensing agreements in Washington and California to produce and sell branded products in conjunction with licensed partners in other jurisdictions.

State & Local Tax

*Represented group of retailers challenging the Cook County Sweetened Beverage Tax. Successful in securing Temporary Restraining Order from Circuit Court enjoining Cook County from implementing the tax, leading to ultimate repeal of the tax by Cook County.

*Lead counsel for wealthy couple facing residency challenge from the Illinois Department of Revenue after deciding to become permanent Florida residents. After extensive written discovery and depositions, the Circuit Court granted summary judgment in favor of clients and confirmed their Florida residency while reversing the multi-year income tax assessments as Illinois residents.

*Successful resolution in favor of client, an international steel manufacturer, seeking manufacturing tax credits denied by the Illinois Department of Revenue. Following written discovery and expert depositions, the Department of Revenue conceded and agreed to allow the credits in full.

*Lead counsel for *Fortune* 100 telecommunications company in series of trials across multiple states, supporting company’s income tax filing positions on cost of performance methodology. Multiple successes through both settlements and following full bench trials.

Whistleblower (Qui Tam)

*Lead counsel in defending national retail chain against whistleblower claim seeking in excess of $9 million, based on unpaid sales tax. Following extensive discovery and mediation attempt, the whistleblower voluntarily

dismissed his claims.

*Defended large wine retailer and trader against whistleblower claim seeking damages for unpaid Illinois sales tax. Case dismissed by the Circuit Court granting our motion, which was subsequently upheld by the Illinois Appellate Court.

*Lead counsel in defending international toy manufacturer against whistleblower claim seeking damages for unpaid sales tax on website purchases. Case dismissed by the Circuit Court granting our motion to dismiss.

*Lead counsel in defending large family owned tool manufacturer against whistleblower claim seeking damages for unpaid Illinois sales tax on website purchases. Following discovery and a fully briefed and argued motion to dismiss, the whistleblower voluntarily dismissed his claims, with prejudice.

Business Litigation

*Obtained successful verdict following Federal Court bench trial in Philadelphia in favor of traders and joint venture funding partner and against worldwide trading organization. Plaintiff was seeking millions of dollars in damages for alleged trade secret and non-compete violations. Verdict upheld after subsequent argument before the Third Circuit Court of Appeals.

*Successful dismissal of wrongful death claim against client, condominium developer, following written discovery and a deposition and the Circuit Court's grant of our motion to dismiss, based on the determination that the deceased was an employee and thus limited to workers compensation benefits.

*Successful verdict after lengthy bench trial on behalf of client, investment banker, seeking accounting and money damages in excess of $2 million from ex-partners and corporate entities. Trial court granted clients claims for tortious interference and pierced the corporate veil of various entities in granting money damages.

*Obtained Temporary Restraining Order from Circuit Court for client who was frozen out of his partnership after being locked out of the business premises and computer access. Circuit Court order ultimately resulted in arbitration and resolution of the disputed issues.

*Experience gained by attorney prior to joining Kilpatrick

Education

Loyola University Chicago School of Law J.D. (1991)

University of Wisconsin-Madison B.A., Political Science (1988)

Admissions

Illinois (1991)

Court Admissions

U.S. Court of Appeals for the Seventh Circuit

U.S. District Court for the Northern District of Illinois

Professional & Community Activities

American Bar Association, Member

Chicago Bar Association, Member

Illinois State Bar Association, Member

International Cannabis Bar Association, President

Illinois Cannabis Bar Association, Member

Cannabis Law Digest, Contributing Editor

Anti-Defamation League, Board Member

Illinois Women in Cannabis Mentor Program, Mentor

Insights

Events

When Whistleblowers and Consumers Come Knocking: A Practitioner's Guide to Sales Tax False Claims Act Litigation and Class Actions

October 1, 2026

News Releases

Kilpatrick Attorneys Once Again Earn Outstanding Recognitions in 2027 Edition of The Best Lawyers in America®

August 20, 2026

News Releases

Kilpatrick Attorneys Earn 101 Rankings in 2026 Chambers USA and Global Guides

June 5, 2026

Perspectives

Cannabis Rescheduling (I to III): Truth v. Fiction | Update

April 24, 2026

Events

Cannabis Law Institute 2025

June 12, 2025