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Rising Star: Covington's Brian Harris

By **Michael Nunes**

Law360 (August 13, 2026, 4:03 PM EDT) -- Brian Harris of Covington & Burling LLP represented companies from the world of biomedicine, retail and even sports after advising on the acquisition and relocation of the NHL's Arizona Coyotes in transactional tax matters, earning him a spot as one of the tax law practitioners under age 40 honored by Law360 as Rising Stars.

What motivates him:

During his time as an undergraduate at Rutgers University, Harris majored in finance and minored in philosophy. He went on to study at New York University School of Law, believing it would couple those two interests. According to Harris, he didn't know he wanted to practice tax until he took his first class on the subject.

"I took a tax class, and it immediately clicked," he said.

Tax allowed him to examine the financial motivations of parties and delve into the philosophical nuances of tax policy.

"I intellectually found what I was looking for," Harris said.

He received his Master of Laws in taxation at New York University School of Law in 2017, wanting to make it the focal point of his career.

"One of the things I like about being a tax attorney is that it gets me involved in so many different types of matters," Harris said.

"Taxes are everywhere, they are always changing, and you have to keep learning," he said. "It's not easy, but I wouldn't like it as much if it was easy."

His proudest moment so far:

Harris is the first attorney in his family. When asked what has been the proudest moment of his young career to date, he said it was when he

2026 LAW360 RISING STAR

Brian Harris
Covington

Age: 38
Home base: New York
Position: Partner
Law school: New York University School of Law
First job after law school: Associate at Davis Polk

made partner at Covington.

"That represented the culmination of many years of hard work, and committed time and support from family, friends and colleagues," Harris said.

After being a summer associate at Davis Polk & Wardwell LLP, he was hired as an associate at the firm. In 2016, he was hired as an associate at Ropes & Gray LLP, where he was named to National Black Lawyers' top 40 under 40.

He joined Covington in 2023 as a special counsel when Covington was seeking to expand its corporate practice in its New York office. He became a partner in 2025.

"There was an opportunity at Covington to step in and take on a more expansive role, expanding the scope of the work I was doing," he said.

He said that while in school and at some law firms, it was clear where your next steps would come. Now, as a partner, Harris feels like he reached the end of that defined path.

"For the first time, that next step isn't so obvious," he said.

The most interesting case of his career:

While it's tough to compare cases, Harris said that his work as lead tax counsel for Lowe's during the company's acquisition of Artisan Design Group was very interesting. Lowe's closed on the deal to acquire the flooring and cabinet design, procurement, installation and project management company for $1.32 billion in 2025.

The deal positioned Lowe's to compete with rivals such as Home Depot when it comes to professional-focused distribution and services.

The deal required "significant pre-closing restructuring" as well as managing potential seller tax costs, according to Covington.

"It was more about what sort of tax problems they may be inheriting as they are acquiring this company and getting them as protected as they could possibly be if anything comes up," Harris said.

Other notable cases:

Harris served as lead tax counsel on deals across multiple industries. He represented the pharmaceutical company Novartis on its $1.7 billion acquisition of Regulus Therapeutics and Mavis Tire in its deal to acquire Midas.

In the sports world, he represented Smith Entertainment Group in connection with the acquisition and relocation of the NHL's Arizona Coyotes to Salt Lake City.

Working with well-known companies, Harris said, makes each deal special.

"I tend to get an extra spark of enjoyment if I am doing a deal with a client where I can see something about them out in the wild or in my everyday life," he said.

Harris said one of the best parts about his career so far has been the breadth of his practice. When he started, he was advised to keep his practice as broad as possible because it would narrow as he got more senior.

"As I look back at my own trajectory I think it has been the opposite," Harris said. "I started doing a lot of work with banking institutions, then I worked with private equity, but now I work with different clients, and it's hard to get broader than this."

--As told to Michael Nunes. Editing by Alyssa Miller.

Law360's Rising Stars are attorneys under 40 whose legal accomplishments belie their age. A team of Law360 editors selected the 2026 Rising Stars winners after reviewing more than 1,100 submissions. Attorneys had to be under 40 as of April 30, 2026, to be eligible for this year's award.
