

Emma is a member of the firm's corporate practice team where she assists clients with strategic tax and legal guidance on a variety of commercial and real estate matters. Leveraging her background and passion in forensic accounting, she also helps clients investigate and analyze financial transactions.



Emma B. Dugenske

Associate | Missoula

Biography

While obtaining her J.D. from Gonzaga University School of Law, Emma simultaneously worked to earn her Masters of Science in Taxation from Gonzaga University Graduate School of Business Administration. During her time in law school, Emma worked as a law clerk at small and mid-size law firms, gaining experience working with clients in a variety of different situations.

Within Gonzaga's School of Business Administration, Emma was the graduate assistant for the business law course. Emma also participated in the Justice for Fraud Victims program where she worked with local law enforcement to investigate a local company that allegedly stole more than \$150,000 from elderly clients.

Before attending law school and graduate school, Emma played soccer and graduated *summa cum laude* from University of Wisconsin-Whitewater with a Bachelor's of Business Administration degree in accounting.

In her free time, Emma enjoys watching football, working out, hiking and drinking coffee.

Accomplishments

Academic

Gonzaga University School of Law, J.D., *cum laude*, 2024

- CALI Award for Excellence: Real Estate, Wills & Trusts, Legal Research & Writing I

Gonzaga University Graduate School of Business, MS.Tax, 2024

University of Wisconsin-Whitewater, B.B.A. in Accounting, *summa cum laude*, 2021

Associations

Professional

Montana State Bar

Community

City Club Missoula, board member

Missoula Young Professionals, Steering Committee member

Articles

“The One Big Beautiful Bill: Key Provisions for Rural & Agricultural America,” August 4, 2025

“The One Big Beautiful Bill: Key Provisions for Businesses,” July 25, 2025

“The One Big Beautiful Bill: Key Provisions for Individuals,” July 17, 2025

“Idaho-Based Businesses and Residents Stand to Benefit from Recent Idaho Tax Cuts,” July 10, 2025

“The Final Big Beautiful Bill Has Few Surprises,” July 8, 2025

“New Montana State Income and Property Taxes for 2025 & 2026,” May 22, 2025

“Tax in the Trump 2.0 administration: Known knowns, known unknowns and unknown unknowns,” Utah Business, Jan. 9, 2025

“Final Rule Regarding Transparency in Residential Real Estate Transfers,” September 5, 2024

“On the Relationship Between Asset Exemptions and Outstanding Tax Repayments in Chapter 7 Bankruptcy,” 2024

Presentations

“Decoding the One Big Beautiful Bill (OBBB) and its Legal Implications” (Missoula) September 10, 2025

*To view additional insights and related news items, visit parsonsbehle.com/people/emma-b-dugenske#insights