**DARIEN SHANSKE**

400 Mrak Hall Drive, Davis CA 95616-5201

(530) 752-5860 dshanske@ucdavis.edu

**TEACHING EXPERIENCE**

July 2013 - present Martin Luther King Jr. Professor of Law (since July 2022) and Political Science at UC Davis

Fall 2022 Herman Phleger Visiting Professor of Law at Stanford Law School (taught Tax I and State and Local Tax)

July 2008- 2013 Associate Professor of Law at UC Hastings College of Law

**Courses Taught Federal Income Tax, State and Local Tax, Corporate Income Tax, Taxation of Business Entities (Corporate and Partnership), State and Local Government, Public Finance Theory and Practice, Jurisprudence, Athenian Legal Theory**

**ACADEMIC DEGREES**

**Stanford Law School JD with academic distinction, 2006**

**University of California at Berkeley** PhD in Rhetoric, 2001

**McGill University in Montreal, Canada** MA in Philosophy, 1996

**Columbia University** BA in Philosophy and History, Magna Cum Laude, 1995

**MAJOR PROFESSIONAL EXPERIENCE**

2007-08 Law clerk to Hon. Pierre N. Leval (Second Circuit)

2006-07 Associate at Sidley Austin LLP, San Francisco (Public Finance)

2001-03 Financial analyst at Government Financial Strategies, inc., Sacramento

**PUBLICATIONS**

Full Length Academic Articles

*A Proportionality Analysis Should Govern Home Rule Disputes*, Cardozo Law Review, forthcoming (with David Carrillo).

*Solving the Valuation Challenge: The ULTRA Method for Taxing Extreme Wealth*, 72 Duke Law Journal 1257 (2023) (with Brian Galle and David Gamage).

*The Suprisingly Strong Case for Local Income Taxes in the Era of Increased Remote Work*, 74 Hastings Law Journal 823 (2023) (with Erin Scharff).

*State Digital Services Taxes: A Good and Permissible Idea (Despite What You Might Have Heard)*, 98 Notre Dame Law Review 741 (2022) (with Christine Kim).

*Weathering State and Local Budget Storms: Fiscal Federalism with an Uncooperative Congress,* 55 University of Michigan Journal of Law Reform 309 (2022) (one of four authors)*.*

*The American Rescue Plan Act and the Limits of Ad Hoc Fiscal Federalism*, 131 Yale Law Journal Forum 587 (2021).

*Prudence and the Use and Abuse of the New Learning About Salience,* 1Journal of Law and Political Economy 445 (2021) (peer reviewed).

*How the States Can Tax Shifted Corporate Profits: An Application of Strategic Conformity,* 94Southern California Law Review251 (2021).

*Subsidizing Sprawl, Segregation and Regressivity: A Deep Dive into Sublocal Tax Districts*, 106 Iowa Law Review 2427 (2021) (with Deb Niemeier) (invited symposium piece).

*Agglomeration and State Personal Income Taxes: Time to Apportion (With Critical Commentary on New Hampshire’s Complaint Against Massachusetts),* 48 Fordham Urban Law Journal 949 (2021) (invited symposium piece).

*Auctioning the Upzone,* 70 Case Western Reserve Law Review 513 (2020) (with Chris Elmendorf).

*States Can and Should Respond Strategically to Federal Tax Law*, 45 Ohio Northern Law Review 543 (2019) (invited symposium piece).

*Expanding State Fiscal Capacity, Part I: Combining An Entity-Level Consumption Tax,*

*Improved Sales Factor Apportionment and a Tax on a Federal Windfall (The QBI Deduction)*, 22 Florida Tax Review 448 (2019).

*Proportionality as Hidden (but Emerging?) Touchstone of American Federalism: Reflections on the Wayfair Decision*, 22 Chapman Law Review 73 (2019) (invited symposium piece).

*The Games They Will Play: Tax Games, Roadblocks, And Glitches Under the 2017 Tax Overhaul*, 103 Minnesota Law Review 439 (2019) (one of five primary authors).

*Solving 'Problems No One Has Solved': Courts, Causal Inference, and the Right to Education*, 2018 University of Illinois Law Review 693 (with Chris Elmendorf).

*Interpreting State Fiscal Constitutions: A Modest Proposal*, 69 Rutgers Law Review 1331 (2017).

*The (Now Urgent) Case for State-Level Monitoring of Local Government Finances*

*(Or, One Way to Protect Localities from Trump’s “Potemkin Villages of Nothing”)*, 20 NYU Journal of Legislation and Public Policy 773 (2017).

*Municipal Finance and Asymmetric Risk*, 4 Belmont Law Review 65 (2017) (with Lori Raineri) (invited symposium piece).

*Tax Cannibalization and Fiscal Federalism in the United States*, 111 Northwestern University Law Review 295 (2017) (with David Gamage).

*Revitalizing Local Political Economy Through Modernizing the Property Tax*, 68 Tax Law Review 143 (2014).

*Can Formulary Apportionment Save the World?: Apportionment and a State-Level Carbon Tax*, 18 Chapman Law Review 191 (2014) (invited symposium piece).

*Local Fiscal Autonomy Requires Constraints: The Case for Fiscal Menus,* 25 Stanford Law and Policy Review 9 (2014) (invited symposium piece).

*The Federal Role in Regulating Municipal Debt Finance*, 33 Boston University Review of Banking & Financial Law 795 (2014) (invited symposium piece).

*The Philosophy of Tax: A Review of David Foster Wallace’s* The Pale King, 12 Journal of Law, Culture and the Humanities 401, in print 2016, available online July 2013.

*Thucydides and Law: A Response to Leiter*. 19 Legal Theory 282 (2013).

*A New Theory of the State Corporate Income Tax: The State Corporate Income Tax as Retail Sales Tax Complement*, 66 Tax Law Review 305 (2013).

*The Trouble with Tax Increase Limitations*, 6 Albany Government Law Review 50 (2012) (invited symposium piece) (with David Gamage).

*Three Essays on Tax Salience: Market Salience and Political Salience*, 65 Tax Law Review 19 (2012) (with David Gamage).

*How Less Can Be More: Using the Federal Income Tax to Stabilize State and Local Finance*, 31 Virginia Tax Review 413 (2012).

*The Supreme Court and the New Old Public Finance: A New Old Defense of the Court’s Recent Dormant Commerce Clause Jurisprudence*, 43 The Urban Lawyer 659 (2011).

*Going Forward by Going Backward to Benefit Taxes*, California Journal of Politics and Policy, vol. 3, iss. 2, art. 14 (2011).

*Thucydides and Lawfulness* in Thucydides – A Violent Teacher? History and its Representations (Georg Rechenauer and Vassiliki Pothou, eds. 2011).

*Attention Carbon Auditors: There’s Low-Hanging Fruit in the PAB Regs*, 127 Tax Notes 693 (2010).

*Above All Else Stop Digging: Local Government Law as a Cause (and Solution) to the Current Financial Crisis*, 43 University of Michigan Journal of Law Reform 663 (2010).

*What Might They Talk About at a California Constitutional Convention*, 37 Hastings Constitutional Law Quarterly 641 (2010) (invited symposium piece).

Engquist *and The Erosion of the Equal Protection Clause: An Attempt to Stop the Creep of Irrational Dicta*, 61 Hastings Law Journal 969 (2010).

*Putting the California Constitution (Back) to Work: A Blueprint for Clearing Legal Roadblocks to Proper Infrastructure Finance*, 54 State Tax Notes 567 (2009).

*Hegel and the Justification for Arbitration in a Modern State*, 1 Yearbook on Arbitration and Mediation 445 (2009).

*Revitalizing Aristotle’s Doctrine of Equity*, 4 Journal of Law, Culture, and the Humanities 352 (2008).

*Public Tax Dollars for Private Suburban Development: A First Report on a National Phenomenon*, Note, 26 Virginia Tax Review 709 (2007).

*Four Theses Preliminary to an Appeal to Equity*, Note, 57 Stanford Law Review 2053 (2005).

Books

Thucydides and the Philosophical Origins of History, Cambridge University Press, 2007.

The California Constitution, Oxford University Press, 2015 (With Hon. Joseph Grodin and Michael Salerno).

Responsible for introductory section on fiscal history and commentary on Articles IX (Education) (with Joseph Grodin), XI (Local Government), XIII (Taxation), XIIIA (Tax Limitation), XIIIB (Government Spending Limitation), XIIIC (Voter Approval for Local Tax Levies), XIIID (Assessment and Property-Related Fee Reform), XVI (Public Finance), XIX – XIXC (Motor Vehicle Revenue).

Chapters in Books

*Justice Kennedy, Federalism and the Non-Production of Rhetorical Knowledge*, forthcoming in Justice Anthony Kennedy: The Rhetoric Of Liberty.

*Hart and Tax Law: The Case of GAARs* in Political Philosophy of Taxation, Springer 2022.

*A Brief Theory of Taxation and Framework Public Goods* in Tax Justice and Tax Law: Understanding Unfairness in Tax Systems, Bloomsbury 2020.

*Rhetoric and Jurisprudence and the Case of Justice Scalia in* Justice Scalia: Rhetoric and the Rule of Law, University of Chicago Press, 2018.

Amicus Briefs and other Legal Filings

Brief of Amici Curiae Tax Law Professors in Support of Defendant’s Opposition To Plaintiffs’ Motion for Summary Judgment, Chamber of Commerce of the United States of America, et al., v. Peter Franchot, Case No. 1:21-cv-410-DKC (2021) (one of four primary authors).

Brief of Law Professors in Support of Petitioner in San Francisco Bay Area Renters Federation et al. v. City of San Mateo et al., Case: A159320 (2021) (one of three primary authors).

Comments on Proposed Revisions to the MTC Model Statement of Information Concerning Practices of Multistate Tax Commission and Signatory States under Public Law 86-272 (2020).

Brief of Tax Law Professors as Amici Curiae in Support of the Department of Revenue of the State of Colorado in Department of Revenue of the State of Colorado v. Oracle Corporation & Subsidiaries (August 13, 2018) (with Hayes Holderness and David Gamage)

Brief of Constitutional Law Scholars in North Carolina v. Kaestner, No. 18-475 (U.S. Supreme Court) (one of three authors)

Brief of Four US Senators in South Dakota v. Wayfair, No. 17-494 (U.S. Supreme Court) (one of two primary authors, certiorari and merits stage)

Brief for Interested Law Professors in Direct Marketing v. Brohl, No. 13-1032 (U.S. Supreme Court) (one of two primary authors)

Brief for Interested Law Professors in Direct Marketing v. Brohl, No. 12 -1175 (10th Circ.) (one of two primary authors)

Shorter Academic Articles and White Papers

*Maryland’s Digital Tax and the ITFA’s Catch-22,* 100 Tax Notes State 141 (2021) (with Chris Moran and David Gamage).

*The California Extreme Wealth Tax: Revenue, Economic, and Constitutional Analysis (2020)* (with Brian Galle, David Gamage and Emmanuel Saez).

*Is New York's Mark-to-Market Act Unconstitutionally Retroactive?,* 99 Tax Notes State 541 (2021) (one of four authors).

*How States Should Now Consider Expanding Sales Taxes to Services, Part* 2, 99 Tax Notes State 45(2020) (one of four authors).

*Why States Should Consider Expanding Sales Taxes To Services, Part 1,* 98Tax Notes State 1349 (2020) (one of four authors).

*The NY Billionaire Mark-to-Market Tax Act: Revenue, Economic, and Constitutional Analysis (2020)* (with David Gamage and Emmanuel Saez).

*Prompt on Remote Workforce Doctrine and Policy: Short-Term and Long-Term Considerations*, 12 Columbia J. of Tax Law 2020.

*The Case for State Borrowing as a Response to the Current Crises*, 97 Tax Notes State 1137 (2020) (with David Gamage).

*Strategic Nonconformity, State Corporate Income Taxes, And the TCJA: Part II,* 97 Tax Notes State 123 (2020) (with Adam Thimmesch and David Gamage).

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*Strategic Nonconformity to the TCJA, Part I: Personal Income Taxes,* 97 Tax Notes State 17 (2020) (with Adam Thimmesch and David Gamage).

*Reforming State Corporate Income Taxes Can Yield Billions,* 96 Tax Notes State 1211 (2020) (with Reuven Avi-Yonah and David Gamage).

*States Should Consider Partial Wealth Tax Reforms,* 96 Tax Notes State 859 (2020) (with David Gamage).

*How the Federal Reserve Should Help States and Localities Right Now,* 96 Tax Notes State 765 (2020) (with David Gamage).

*States Should Quickly Reform Unemployment Insurance,* 96 Tax Notes State 635 (2020) (with Brian D. Galle, David Gamage and Erin Scharff)*.*

*The Ordinary Diet of the Law: How to Interpret Public Law 86-*272, 96 Tax Notes State 161 (2020) (with David Gamage).

*Tax Cannibalization by State Corporate Taxes: Policy Implications*, 95 Tax Notes State 565 (2020) (with David Gamage).

*Tax Cannibalization by State Corporate Taxes: Revised Estimates*, 95 Tax Notes State 487 (2020) (with David Gamage).

*Will States Step Up in 2020? We Hope So,* 94 Tax Notes State 977 (2019) (with David Gamage).

*On Yang’s Proposed Federal Tax on Subnational Tax Incentives,* 94 Tax Notes State 25 (2019) (with David Gamage).

*States Should Conform to GILTI, Part 3: Elevator Pitch and Q&*A, 94 Tax Notes State 121 (2019) (with David Gamage).

*The States Can Tax the GILTI*, 91 State Tax Notes 967 (2019) (with David Gamage).

*The States Should Tax the GILTI*, 91 State Tax Notes 751 (2019) (with David Gamage)

*Wayfair: Marketplaces and Foreign Vendors, 90 State Tax Notes 118 (2018)* (with Adam Thimmesch and David Gamage)*.*

*The Full Deduction Rule and the Substance over Form Doctrine*, 89 State Tax Notes 1273 (2018) (with Joseph Bankman).

*White Paper on Eliminating the Water’s Edge Election and Moving to Mandatory Worldwide Combined Reporting,* 89 State Tax Notes 1181 (2018).

*Maryland’s Generic Drug Pricing Law Is Constitutional: A Recent Decision Misunderstands The Structure Of The Industry*, Health Affairs Blog, June 22, 2018 (with Jane Horvath).

*Wayfair: Sales Tax Formalism and Income Tax Nexus, 89 State Tax Notes 975 (2018)* (with Adam Thimmesch and David Gamage).

*Wayfair: Substantial Nexus and Undue Burden, 89 State Tax Notes 447 (2018)* (with Adam Thimmesch and David Gamage).

*The Future of SALT: A Broader Picture*, 88 State Tax Notes 1275 (2018) (with David Gamage).

*Wayfair and the Retroactivity of Constitutional Holdings*, 88 State Tax Notes 511 (2018) (with Adam Thimmesch and David Gamage).

*Why (and How) States Should Tax the Repatriation*, 88 State Tax Notes 317 (2018) (with David Gamage).

*Caveat IRS: Problems With Abandoning the Full Deduction Rule*, 159 Tax Notes 807 (2018) (one of eight authors).

*State Responses to Federal Tax Reform: Charitable Tax Credits*, 159 Tax Notes 641 (2018) (one of eight authors).

*California Constitutional Law: Interpreting Restrictions on the Initiative Power*, 51 U.C. Davis L. Rev Online 65 (2017) (with David Carrillo).

*Consumer-Based Use Tax Enforcement and Taxpayer Compliance*, 86 State Tax Notes 319 (2017) (with Adam Thimmesch and David Gamage).

*The Case for Consumer-Based Use Tax Enforcement*, 85 State Tax Notes 1049 (2017).

*The Dormant Commerce Clause: What Impact Does It Have on the Regulation of Pharmaceutical Costs?* National Academy for State Health Policy White Paper (2017) (with Anna Zaret).

*Using Taxes to Support Multiple Health Insurance Risk Pools*, 85 State Tax Notes 871 (2017) (with David Gamage).

*How States Can Respond to the AHCA: Using the McCarran-Ferguson Act*, 85 *State Tax Notes* 367 (2017) (with David Gamage).

*A New Theory of Equitable Apportionment*, 85 State Tax Notes 267 (2017) (with David Gamage).

*The American Health Care Act Would Toss the States a Hot Potato*, 84 State Tax Notes 579 (2017) (with David Gamage).

*A State-Level Carbon Tax with Border Adjustments*, 83 State Tax Notes 911 (2017) (with David Gamage).

*Why a State-Level Carbon Tax Can Include Border Adjustments*, 83 State Tax Notes 583 (2017) (with David Gamage).

*Tax Cannibalization and State Government Tax Incentive Programs*, 82 State Tax Notes 197 (2016) (with David Gamage).

*Using Taxes to Improve Cap and Trade: Efficient Pricing*, 81 State Tax Notes 807 (2016) (with David Gamage).

*The Federal Government's Power to Restrict State Taxation*, 81 State Tax Notes 547 (2016) (with David Gamage).

*Local Government Finance as Integrated System: The Uneasy Case for Using Special Districts in Real Estate Finance* (A Response to Odinet’s *Super-Liens to the Rescue? A Case Against Special Districts in Real Estate Finance*), 72 Washington and Lee Law Review Online 191 (2015).

*The Implications of Alabama Department of Revenue v. CSX Transportation Inc. and Direct Marketing Association v. Brohl,* 76 State Tax Notes 445 (May 11, 2015) (with David Gamage).

*Using Taxes to Improve Cap and Trade, Part I: Distribution),* 75 State Tax Notes 99 (January 12, 2015) (with David Gamage).

*Why the Text of the Affordable Care Act Authorizes Tax Credits on the Federal Exchanges: A Response to Adler and Cannon*, 71 State Tax Notes 229 (Jan. 27, 2014) (with David Gamage).

*A Potential Game Changer in E-Commerce Taxation*, 67 State Tax Notes 747 (2013) (with Andy Haile and David Gamage).

*The Case for a State-Level Debt-Financing Authority*, 67 State Tax Notes 188 (2013) (with David Gamage).

*The Saga of State ‘Amazon’ Laws: Reflections on the Colorado Decision*, 65 State Tax Notes 197 (2012) (with David Gamage).

*On Tax Increase Limitations: Part II – Evasion and Transcendence*, 63 State Tax Notes 245 (2012) (with David Gamage).

*On Tax Increase Limitations: Part I – A Costly Incoherence*, 62 State Tax Notes 813 (2011) (with David Gamage).

Review Essays

Review of Brian Z. Tamanaha, *A Realistic Theory of Law* (2020), 55 Law & Society Review 203 (2021).

*How Should We Govern Ourselves at Home*?, 6 Journal of Law, Culture and the Humanities 296 (2010) (review of: Violence and Social Orders: A Conceptual Framework for Interpreting Recorded Human History, Douglass C. North, John Joseph Wallis, Barry R. Weingast; Democracy and Knowledge: Innovation and Learning in Classical Athens, Josiah Ober; City Bound: How States Stifle Urban Innovation, Gerald E. Frug and David J. Barron).

*What Homevoters Want (and It is Not What You Might Think)*, 1 California Journal of Politics and Policy 18 (2009) (review of Isaac W. Martin, The Permanent Tax Revolt: How the Property Tax Transformed American Politic*s* (2008)).

*Detienne's* Masters of Truth *and the 'Truth' about Simonides of Ceos,* Critical Sense (Winter 2000).

Select Op-eds

*California Should Pass a Small Tax on Big Wealth, LA Times, April 22, 2021* (with David Gamage Emmanuel Saez). (<https://www.latimes.com/opinion/story/2021-04-22/california-wealth-tax>.)

Local Taxes Have Lots of Untapped Potential, The Recorder, Feb. 26, 2021 (with David Carrillo), <https://www.law.com/therecorder/2021/02/26/local-taxes-have-lots-of-untapped-potential/>.

*This a good time for the Legislature to invest in California by taxing large, profitable corporations*, CalMatters, Feb. 24, 2021 (with Reuven Avi-Yonah and David Gamage), <https://calmatters.org/commentary/my-turn/2021/02/this-a-good-time-for-the-legislature-to-invest-in-california-by-taxing-large-profitable-corporations/>.

*California Left Billions Of Repatriated Tax Dollars On The Table, The State Should Pick Up That Money Now*, CalMatters, May 29, 2020 (with David Gamage and Reuven S. Avi-Yonah), <https://calmatters.org/commentary/california-left-billions-of-repatriated-tax-dollars-on-the-table-the-state-should-pick-up-that-money-now/>.

*How to Solve the Transit Budget Crunch: Price the Private Use of Public Streets*, SPUR Blog, Dec. 18, 2020 (with Chris Elmendorf), <https://www.spur.org/news/2020-12-18/how-solve-transit-budget-crunch-price-private-use-public-streets>.

*Changing the Politics of Housing in California*, SF Chronicle, Apr. 26, 2018, <https://www.sfchronicle.com/opinion/article/Changing-the-politics-of-housing-in-California-12867888.php> (with Chris Elmendorf and Rick Frank).

*Deduct This: How states can undo one of the most potentially destructive elements of the Republican tax law*, Slate, Jan. 11, 2018, <https://slate.com/news-and-politics/2018/01/how-states-can-undo-one-of-the-most-potentially-destructive-elements-of-the-new-tax-law.html> (with Joe Bankman, Daniel Hemel and Kirk Stark).

*School Improvement Hinges on Access to Student Data*, Education Week, Sep. 1, 2017, <https://www.edweek.org/technology/opinion-school-improvement-hinges-on-access-to-student-data/2017/09> (with Chris Elmendorf).

**MAJOR WORKS IN PROGRESS**

***The States and the New Corporate Income Tax: How States Should Respond to the OECD International Tax Framework and the Federal Corporate Alternative Minimum Tax.***

*Aristotle on the Character of Reciprocal Justice*.

**SELECT PRESENTATIONS**

Presentation, *The American Rescue Plan Act and the Limits of Ad Hoc Fiscal Federalism,* Fourth Conference on Law & Macroeconomics, October 2021.

Presentation, *Proportionality and Home Rule* and *Revisiting Local Income Taxes* (with Erin Scharff), Annual International and Comparative Urban Law Conference, Urban Law Center at Fordham Law School and TU Berlin Campus El Gouna, July 2021.

Testimony, Illinois Senate Revenue Committee in Support of the Governor's FY 22 proposed revenue changes, April 2021.

Presentation, *Justice Kennedy, Federalism and the Non-Production of Rhetorical Knowledge*, Workshop on Justice Anthony Kennedy: The Rhetoric Of Liberty, McGeorge School of Law, April 2021.

Presentation, *Local Tax Options post-Upland*, 2021 Municipal Law Institute Symposium, March 2021.

Presentations, *Corporate Tax Reform Options*, American Bar Association Tax Section [presented on panels at three meetings in the fall of 2020 through winter of 2021]

Testimony, Kansas House Taxation Committee In Opposition to HB 2421, March 17, 2021.

Presentation, *Subsidizing Sprawl, Segregation and Regressivity: A Deep Dive into Sublocal Tax Districts*, Iowa Law Review Symposium: The Future of Law and Transportation, November 2020 (with Deb Niemeier).

Presentation, *Agglomeration and State Personal Income Taxes: Time to Apportion (With Critical Commentary on New Hampshire’s Complaint Against Massachusetts),* Fordham Urban Law Journal 14th Annual Cooper-Walsh Colloquium, October 2020.

Presentation, *States Should Issue Debt in Emergencies*, Loyola-L.A. School, Tax Policy Colloquium Series, October 2020.

Presentation, *Corporate Tax Reform Options*, State Legislative Leaders Foundation, September 2020.

Presentation, *Prudence and the Use and Abuse of the New Learning About Salience*, The Journal of Law and Political Economy: Developing the Field, University of Buffalo Law, October 2019.

Presentation, *How the States Can Tax Shifted Corporate Profits: An Application of Strategic Conformity*, Perspectives on Taxation Lecture Series, University of Minnesota Law School, September 2019.

Presentation, *A Brief Theory of Taxation and Framework Public Goods*, Workshop on Tax Justice and Tax Law, Cambridge University, July 2019.

Presentation*, States Can and Should Respond Strategically to Federal Tax Law*, Ohio Northern Law Review Symposium, March 2019.

Presentation, Capitol Insights Panel: The Tax Cuts and Jobs Act: How California Has Responded and Could Respond, UC Center Sacramento, August 2018 (with Kirk Stark).

Presentation, Democratic Investments, panel on Taxation and Public Services, UCSD, June 2018 (with Kirk Stark).

Testimony, CA Legislature Joint Informational Hearing, Uproar over *Upland*: Assessing the California Supreme Court's Decision, March 2018.

Presentation, *Rhetoric and Jurisprudence and the Case of Justice* Scalia, Workshop on Justice Scalia: Rhetoric and the Rule of Law, McGeorge School of Law, March 2018.

Presentation, Special Workshop: Implications of Federal Tax Reform for California, UC Center Sacramento, June 2017 (with Kirk Stark).

**Presentation, *The Future of State-Level Consumption Taxes and The Refinement of Equitable Apportionment*, Duke Law, Tax Policy Workshop, March 2017.**

**Presentation, *The Future of State-Level Consumption Taxes and The Refinement of Equitable Apportionment*, UC Irvine School of Law, Tax Law and Policy Colloquium Series, March 2017.**

**Presentation, *The Future of State-Level Consumption Taxes and The Refinement of Equitable Apportionment*, Northwestern University Law School, Advanced Topics in Taxation Workshop Series, November 2016.**

**Presentation,** *Municipal Finance and Asymmetric Risk***, Belmont University Law Review, Symposium 2016: The Modern Metropolis: Contemporary Legal Issues In Urban Communities September 2016 (paper co-written with Lori Raineri).**

Presentation, *Improving California’s Tax System Through Increasing the Diversity and Complementarity of its Revenue Streams*, UC Center Sacramento, April 2016 (presentation with David Gamage).

**Presentation, *Tax Cannibalization and Fiscal Federalism in the United States*, Tulane Tax Roundtable, March 2016 (paper co-written with David Gamage).**

Presentation, *Thoughts on Enforcing Pension Obligations*, American Law Institute Young Scholars Medal Conference: Can Law Solve the Public Pension Problem?, April 2015.

Presentation, *Local Democracy and Financial Knowledge: The Case for a Local Government Finance Commission*, James Hausman Tax Law and Policy Workshop

Faculty of Law, University of Toronto, March 2015.

Presentation, *Can Formulary Apportionment Save the World?: Apportionment and a State-Level Carbon Tax*, Chapman Law School, March 2014.

Presentation, *A Rough Taxonomy of State Fiscal Policy Issues with an Emphasis on Local Fiscal Constitutions*, UC Center Sacramento, July 2013.

**Testimony on *Proposition 13 and Local Tax Authority* before California Assembly** **Committee on Revenue and Taxation, April 2013.**

**Presentation, *Modernizing the Property Tax*, Tax Policy and Public Finance Colloquium, UCLA Law, March 2013.**

**Presentation, *Modernizing the Property Tax*, Colloquium Series on Tax Policy and Public Finance, NYU Law, March 2013.**

**Presentation, *The Paradoxical Fiscal Constraints on California’s Cities*, Local Governments Navigating California’s Constitution, conference organized by the Municipal Law Institute of the League of California Cities and the California Constitution Center of UC Berkeley School of Law, February 2013.**

**Presentation, *Modernizing the Property Tax*, at Loyola-L.A. Tax Policy Colloquium. Los Angeles, CA, November 2012.**

**Presentation, *Modernizing the Property Tax*, National Tax Association, Providence RI, November 2012.**

**Presentation/Seminar Participant, *Aristotle on Reciprocity*, Jurisprudential Perspectives on Tax Law, Cornell Law School, Ithaca, New York, September 2012.**

**Presentation, *Tax Platforms of the Presidential Candidates: Does it Make a Difference to Voters?*, ABA Tax Section Fall Meeting. Boston, MA, September 2012.**

**Testimony on *Assessing Tax Expenditure Programs in Light of California’s Fiscal Challenges* before California Assembly** **Committees on Revenue and Taxation and Accountability and Administrative Review, February 2012.**

**Presentation, *A New Theory of the State Corporate Income Tax: The State Corporate Income Tax as Retail Sales Tax Complement*, University of Kentucky College of Law, February 2012.**

**Presentation, *A New Theory of the State Corporate Income Tax: The State Corporate Income Tax as Retail Sales Tax Complement*,** Tax Policy Colloquium at Indiana University, Maurer School of Law, February 2012.

**Discussant for panel on *Tax Policy in a Federal System*,** Tax Policy Center/UCLA Tax Policy Conference - Federal Tax Reform Beyond the Beltway: How Federal Tax Reform and Tax Policy Will Affect State and Local Governments, Los Angeles, CA, February 2012.

**Presentation,** *How Less Can Be More: Using the Federal Income Tax to Stabilize State and Local Finance****,* National Tax Association. New Orleans, LA, November 2011.**

**Presentation, *A New Theory of the State Corporate Income Tax: The State Corporate Income Tax as Retail Sales Tax Complement*, Northern California Tax Roundtable. UC Davis Law School, Davis, CA, November 2011.**

**Presentation,** *How Less Can Be More: Using the Federal Income Tax to Stabilize State and Local Finance*, UC Davis Law School, Davis, CA, September 2011.

**Presentation, *A Doctrinal Route Around* Quill, American Association of Law Schools Annual Conference. San Francisco, CA, January 2011.**

**Presentation, *Putting the California Constitution (Back) to Work: A Blueprint for Clearing Legal Roadblocks to Proper Infrastructure Finance*, New America Foundation and UC Center Sacramento Roundtable on Funding California’s State and Local Governments. Sacramento, CA, June 2009.**

**Testimony on *California Infrastructure Financing* before California Senate Revenue and Taxation Committee, June 2009.**

**Presentation, *Putting the California Constitution (Back) to Work: A Blueprint for Clearing Legal Roadblocks to Proper Infrastructure Finance*, Mercatus 2008 Capital Campus California Winter Retreat. Sonoma, CA, December 2008.**

**SELECT MEDIA APPEARANCES**

**Radio interview, *Can You Handle The Truth?: Fact-Checking Gov. Newsom’s Claim That California Has A $75 Billion Surplus*, Capitol Public Radio, June 2, 2021,** <https://www.capradio.org/articles/2021/06/02/can-you-handle-the-truth-fact-checking-gov-newsoms-claim-that-california-has-a-75-billion-surplus/>**.**

**Quoted in *NH Senators Back Banning States Taxing Remote Workers*, Law360, May 27, 2021** <https://www.law360.com/articles/1389033/nh-senators-back-banning-states-taxing-remote-workers>**.**

**Quoted in *Is Newsom trying to be Robin Hood? What his budget means for wealth inequality in California*, Sacramento Bee, May 25, 2021,** <https://www.sacbee.com/news/politics-government/capitol-alert/article251565678.html>**.**

**Quoted in *Facing recall, Newsom uses anti-tax amendment for his own devices*, CalMatters, May 11, 2021, https://calmatters.org/politics/2021/05/newsom-tax-rebate/**

**Quoted in *California lawmakers taking a softer tone on restoring a tax break Californians lost under Trump*, LA Times, April 16, 2021,** <https://www.latimes.com/politics/story/2021-04-16/california-lawmakers-taking-a-softer-tone-on-restoring-a-tax-break-californians-lost-under-trump>**.**

**Research cited in *Maryland’s First-In-Nation Digital Ad Tax Could Catch On — If It’s Legal*, Forbes, March 4, 2021,** <https://www.forbes.com/sites/lizfarmer/2021/03/04/marylands-first-in-nation-digital-ad-tax-could-catch-on---if-its-legal/?sh=6adaedc61802>**.**

**Quoted in and research cited in *How U.S. states tax wage income may be forever changed by remote work*, CNBC, Nov. 5, 2020,** <https://www.cnbc.com/2020/11/05/how-us-states-tax-wage-income-may-be-forever-changed-by-remote-work.html>**.**

**Quoted in *Tech flight: Why Silicon Valley is heading to Miami and Austin, Texas*, NBC News, Jan, 24, 2021,** <https://www.nbcnews.com/business/business-news/tech-flight-why-silicon-valley-heading-miami-austin-texas-n1255330>**.**

**Quoted in *Texas’ Tax Advantage Is All About Individuals, Not Business Taxes*, The Wall Street Journal, Dec. 16, 2020,** <https://www.wsj.com/articles/texas-tax-advantage-is-all-about-individuals-not-business-taxes-11608123442>**.**

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**Research discussed in *Unsanitized: The Fed Can Still Save State and Local Governments*, American Prospect, August 13, 2020,** <https://prospect.org/coronavirus/unsanitized-fed-can-still-save-state-local-governments/>**.**

**Quoted in *A Dozen States Puzzling Out How to Tax Foreign Income*, Bloomberg Tax, Feb. 4, 2020,** <https://news.bloombergtax.com/daily-tax-report-state/a-dozen-states-puzzling-out-how-to-tax-foreign-income?context=article-related>**.**

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**Quoted in *Treasury Issues Crackdown on State and Local Tax Workarounds*, NY Times, Aug. 23, 2018,** <https://www.nytimes.com/2018/08/23/business/economy/treasury-income-tax-deductions.html>**.**

**Quoted in *Why Trump’s online store collects sales tax in three states — while Amazon does for 45 states*, Washington Post, April 9, 2018,** <https://www.washingtonpost.com/news/business/wp/2018/04/09/why-trumps-online-store-collects-sales-tax-in-three-states-while-amazon-does-for-45-states/>

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**Quoted in *Kansas Tax Problems Loom Large in Federal Tax Reform*, State Tax Notes, October 17, 2017.**

**Quoted in *News Analysis: California Revenue Needs Stability, Experts Say*, State Tax Notes, May 22, 2015.**

**Research discussed in *SALT Shakers: An Interview With Darien Shanske*, State Tax Notes, Nov. 18, 2013.**

**ACADEMIC SERVICE**

**2008-09: Clerkship Committee**

**2009-11: Appointments Committee**

**2011-12: Admissions Committee**

**2012-13: Academic Standards Committee**

**2013-14: Intellectual Enrichment Committee, Library Committee**

**2014-15: UC Davis Committee for Planning and Budget, Law School Intellectual Enrichment Committee**

**2015-16: UC Davis Committee for Planning and Budget; Law School Admissions Committee**

**2016-17: UC Task Force on Investment and Retirement; UC Davis Committee for Planning and Budget; Law School Ad Hoc Committee on ABA Accreditation**

**2017-18 UC Task Force on Investment and Retirement; UC Davis Committee for Planning and Budget; Law School Appointments Committee**

**2018-19 UC Task Force on Investment and Retirement; Law School Admissions Committee**

**2019-20 UC Task Force on Investment and Retirement; UC Davis Committee on Elections, Rules & Jurisdiction; Law School Intellectual Enrichment Committee (Chair); Shayak Sarkar Tenure Committee (Chair)**

**2020-21 UC Task Force on Investment and Retirement; UC Davis Committee on Elections, Rules & Jurisdiction; Law School Admissions Committee (Chair); Shayak Sarkar Tenure Committee (Chair)**

**PROFESSIONAL SERVICE**

Served as manuscript referee for the Yale Law Journal, Stanford Law Review, Cambridge University Press, Fordham University Press, the Journal of Politics, the American Political Science Review, Political Theory, the Journal of Policy Analysis and Management and Public Budgeting and Finance.

2019-Present, Member California Department of Tax and Fee Administration Director’s Advisory Council.

2019-Present, Member of the [CA] Office of Tax Appeals Advisory Committee.

2022-Present, Member of the [CA] Franchise Tax Board Advisory Board.