**University of Florida Levin College of Law**

**COURSE SYLLABUS: SEMESTER IN PRACTICE / BRIDGE TO PRACTICE**

**Tax Policy**

**LAW 6945/6933 (25437/25441)**

***Fall 2024***

**INSTRUCTOR’S CONTACT INFORMATION:**
Mindy Herzfeld
Cell: (202) 821-2403
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**Office Hours:** Mondays 3:30-5:30 pm. If this time does not work for you, please contact me to set up a meeting at another time.

**CLASS DATES AND TIMES: via Zoom**

* We will meet on Mondays from 5:30-6:25 to review and discuss each week’s readings.
* As noted in the syllabus, on select Tuesdays and/or Thursdays at lunchtime, we will meet (generally in person), on the dates specified below, at various offices in and around Washington DC of individuals engaged in tax policy.

**COURSE DESCRIPTION AND OBJECTIVES:**

This course is the classroom component for UF Law students enrolled in a Semester in Practice: Tax Policy externship for academic credit. This course will be an opportunity for you to explore themes in tax policy while you are working in the area, while getting to know the different organizations and individuals who work in tax policy in and around Washington DC.

**Course objectives:**

* To gain an understanding of the disciplines and rationales that underlie tax policies;
* To be able to distinguish between different types of taxes and the pros and cons of each;
* To familiarize you with current scholarship in the field of tax policy;
* To expose you to practical and political considerations relevant to tax policy making;
* To become expert in current domestic and international tax policy debates;
* To appreciate to the importance of policy considerations in analyzing the statute; and
* To develop analytical writing skills relevant for professional communications
* To understand the makeup of the tax policy world in Washington DC and the different individuals and organizations involved.

**STUDENT LEARNING OUTCOMES:**

At the conclusion of this course, students should have gained:

* A deep understanding of tax policy objectives and challenges;
* An understanding of how different governmental organizations function;
* The challenges inherent in translating good tax policy into law;
* The balance between professionalism and ideology.

**REQUIRED READING MATERIALS:**

Christopher Hanna, Tax Policy in a Nutshell (2d ed. 2022)

The book, published as part of West Academic Study Aids, also may be accessed at [https://subscription.westacademic.com/](https://nam10.safelinks.protection.outlook.com/?url=https%3A%2F%2Fsubscription.westacademic.com%2F&data=05%7C02%7Cherzfeld%40law.ufl.edu%7C90d39a3eeccc45b5bd1d08dcb16bb06c%7C0d4da0f84a314d76ace60a62331e1b84%7C0%7C0%7C638580323277104552%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C0%7C%7C%7C&sdata=vfx1Al%2BueDYw%2Fk6oKFw3SZBw3fkGRifHsV5IvfXekco%3D&reserved=0). While physically on campus or connected through the VPN, students can create a free account in order to access this resource off-campus. Creating an account also allows you to add and save notes and highlight text. Use your @ufl.edu email account when creating your account.

Most of the articles assigned are easily available on the web.

To access articles in Tax Analysts, First time users must set up a user name and password.
1. Go to [http://www.taxnotes.com/user](https://nam10.safelinks.protection.outlook.com/?url=http%3A%2F%2Fwww.taxnotes.com%2Fuser&data=05%7C02%7Cherzfeld%40law.ufl.edu%7C90d39a3eeccc45b5bd1d08dcb16bb06c%7C0d4da0f84a314d76ace60a62331e1b84%7C0%7C0%7C638580323277099896%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C0%7C%7C%7C&sdata=oCFJLEWaJaGSwqeKpIdGnmOr4M34xM9RA%2FZAwklSX78%3D&reserved=0).
2. Enter your UF email address and click "Next".
3. Fill out the form and click "Register".
After you set up a password you can access from anywhere by signing in to TaxNotes.com.

*Links to additional materials are posted below and some are posted on Canvas.*

**PERFORMANCE EXPECTATIONS AND INFORMATION ON GRADING:**This course is graded pass/fail (satisfactory/unsatisfactory) and follows the grading policies at the Levin College of Law. To achieve a satisfactory grade, students must attend each of our classes and complete all reading and writing assignments, as well as successfully deliver a presentation at one of our final class meetings. The minimum expectations are that students will:

* Work the agreed-upon number of hours (45 hours of work equals 1 credit);
* Complete their timesheets and other written work by the due dates—students who are more than one week late without prior notice with more than three assignments risk not receiving academic credit for their placements;
* Perform work of a satisfactory quality as deemed by the supervising attorney and the professor; and
* Behave in an ethical and professional manner in connection with their academic and professional assignments in the placement.
* Complete final written assignment (8-10 pages) on topic related to externship, incorporating assigned readings.

*Failure to abide by the above may result in some or all credit being denied.*

**COURSE SCHEDULE OF TOPICS AND ASSIGNMENTS:**

**Monday, Aug 19: Meeting via zoom**

*Tools for the Study of Tax Policy*

Allison Christians, Introduction to Tax Policy Theory (2018), available at <https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3186791>

*Goals of a Tax System*

Hanna, Chapters 1 and 2

**Upload to Canvas:**

* Supervisor’s and Student’s Externship Agreement (MOU)
* (3) Questions for discussion reflecting the week’s reading

**Monday, Aug. 26, Meeting via Zoom**

**Tax Policy from the Philosopher’s Perspective**

*Progressivity and Distributive Justice*

* Hanna, chapter 7

Georgios Karras and João Tovar Jalles, *Tax progressivity and output in the US*, 235 Economics Letters 11545 (2024)

  *Taxation & Democracy* ***(choose one of the below)***

* Joel Slemrod & Jon Bakija, [TAXING OURSELVES](https://uf.catalog.fcla.edu/forward.jsp?ig=uf.jsp&type=link&link=http%3A%2F%2Flib.myilibrary.com%3Fid%3D209939); Chapter 3 (5th ed. 2018) (book is available online from the library)
* Linda Sugin, *Theories of Distributive Justice and Limitations on Taxation: What Rawls Demands from Tax Systems*, 72 Fordham L. Rev. 1991 (2004) (sections I and II). Available at: <http://ir.lawnet.fordham.edu/flr/vol72/iss5/27>
* Liam Murphy and Thomas Nagel, *Taxes, Redistribution, and Public Provision*, available in JSTOR at <https://www-jstor-org.lp.hscl.ufl.edu/stable/3558020#metadata_info_tab_contents>.

**Tuesday, Aug. 27**

*Meeting via Zoom with George Callas of Arnold Ventures (former House W&M staffer) and Josh Odintz of Holland & Knight (former Sen Finance staffer) (TBC)*

**Monday, Sept. 2: no class, Labor Day**

**Monday, September 9, Meeting via Zoom**

**Tax Policy from the Economist’s Perspective: Efficiency**

*Taxing Capital, Taxing Income, Taxing Consumption*

Hanna, Chapter 3

Noel B. Cunningham, [*The Taxation of Capital Income and the Choice of Tax Base*](http://heinonline.org/HOL/Page?public=false&handle=hein.journals/taxlr52&collection=journals&id=27), 52 Tax L. Rev. 17 (1996)

**Tuesday, September 10**

*Noon meeting at offices of Joint Committee on Taxation*

**Monday, Sept 16 Meeting via Zoom**

*The Corporate Tax (choose one of the below)*

1. Hanna, Chapter 8
2. David M Schizer, *Between Scylla and Charybdis: Taxing Corporations or Shareholders (or Both)* Columbia Law and Economics Working Paper No. 536, (Nov 1, 2016). Available at SSRN: [https://ssrn.com/abstract=2788713](https://ssrn.com/abstract%3D2788713) or <http://dx.doi.org/10.2139/ssrn.2788713>
3. Reuven S. Avi-Yonah, [Corporations, Society, and the State: A Defense of the Corporate Tax](http://heinonline.org/HOL/Page?public=false&handle=hein.journals/valr90&collection=journals&id=1211), 90 VA. L. REV. 1193, 1231-1249 (2004).
4. Benjamin H. Harris, *Corporate Tax Incidence and Its Implications for Progressivity* (Tax Policy Center 2009) at <http://www.taxpolicycenter.org/sites/default/files/alfresco/publication-pdfs/1001349-Corporate-Tax-Incidence-and-Its-Implications-for-Progressivity.PDF>

**Tuesday September 17**

*Noon meeting at offices of National Foreign Trade Council, 1225 New York Ave NW*

**Thursday, September 19**

*Noon meeting at offices of Urban/Brookings Tax Policy Center (TBC)*

**Monday, Sept. 23 Meeting via Zoom**

*Consumption Taxes & Income Taxes (choose 2 of the below)*

1. S. 3529; Progressive Consumption Tax Act of 2016, available at <https://www.congress.gov/bill/114th-congress/senate-bill/3529/text>
2. Martin Sullivan, *A U.S. VAT May Be Closer Than You Think*, 152 Tax Notes 1608 (Sept. 19, 2016), Tax Notes Doc. DOC 2016-18569
3. Alan Viard, *The VAT: Coming Soon to a Campaign Stop Near You*, 150 TAX NOTES 719 (Feb. 8, 2016), Tax Notes Doc. No. DOC 2016-2077
4. Alvin Warren*, "Would a Consumption Tax Be Fairer Than an Income Tax?,"* 89 Yale L.J. 1081, 1108 (1981)
5. William M. Gentry and R. Glenn Hubbard, *"Distributional Implications of Introducing a Broad- Based Consumption Tax,"* in James M. Poterba (ed.), Tax Policy and the Economy, vol. 11 at 4-9 (1997), also at NBER Working Paper No. 5832 (1996), available at <https://www.nber.org/papers/w5832>
6. David F. Bradford, *Blueprint for International Tax Reform*, 26 Brooklyn L. Rev.1449 (2001)
7. Michael J. Graetz, *100 Million Unnecessary Returns: A Fresh Start for the U.S. Tax System* (2002), at: <http://digitalcommons.law.yale.edu/fss_papers/1617>

**Tuesday, September 24**

*Noon Meeting at U.S. Treasury Office of Tax Policy (TBC)*

**Thursday, September 26**

*Noon meeting TBC*

**Monday, Sept. 30 Meeting via Zoom**

**Tax Policy from the Administrator’s Perspective** *(choose 2 from the below)*

*The Tax Gap*

IRS Publication 1415, Federal Tax Compliance Research, Tax Gap Estimates for Tax Years 2014–2016 (Oct. 2023), at <https://www.irs.gov/pub/irs-pdf/p1415.pdf> :

Brendan McDermott, *The Federal Tax Gap: Overview, Analysis, and Policy Options*, Cong. Rsch. Svc. R47858 (Nov. 30, 2023) <https://crsreports.congress.gov/product/pdf/R/R47858>

Rossotti, Sarin and Summers, *Shrinking the Tax Gap: A Comprehensive Approach* (Dec. 15, 2020) 169 Tax Notes Federal 1467 (Nov. 30, 2020).

*Expenditures*

Tax Policy Center, *What are Tax Expenditures?* at: <https://www.taxpolicycenter.org/briefing-book/what-are-tax-expenditures-and-how-are-they-structured>

U.S. Department of Treasury, Tax Expenditures FY2024, at <https://home.treasury.gov/system/files/131/Tax-Expenditures-FY2024-update.pdf>

**Tuesday, Oct. 1**

*Noon Meeting at Offices of The Tax Foundation, 1325 G Street NW*

**Monday, Oct 7, Meeting via Zoom**

*Sin Taxes*

Tax Policy Center, *Who bears the burden of federal excise taxes?* <https://www.taxpolicycenter.org/briefing-book/who-bears-burden-federal-excise-taxes>.

Billy Hamilton, *The Soda Tax Wars*, 90 STATE TAX NOTES 307 (OCT. 22, 2018)available at <https://www.taxnotes.com/tax-notes-state/excise-taxes/soda-tax-wars/2018/10/22/28j7t?highlight=%22sin%20tax%22>

Joseph Thorndike, *Tax History: My Brother's Keeper: Taxes, Paternalism, and Public Health*, 149 TAX NOTES 1442 (Dec. 21, 2015), available at <https://www.taxnotes.com/tax-notes-today-federal/tax-history/tax-history-my-brothers-keeper-taxes-paternalism-and-public-health/2015/12/21/g113?highlight=thorndike%20soda>

**Tuesday, Oct 8**

*Meeting at US Tax Court, Chambers of Judge Weiler*

**Thursday, Oct 10**

*Meeting with Senate Finance Staff (TBC)*

**Monday, Oct 14**

*Political Economy*

1. Edward J. McCaffey & Linda R. Cohen, [*Shakedown at Gucci Gulch: The New Logic of Collective Action*](http://heinonline.org/HOL/Page?public=false&handle=hein.journals/nclr84&collection=journals&id=1173), 84 N.C. Law Rev. 1159 (2006) **(Part II)**
2. Overview of the Joint Committee Revenue Estimating Process [**JCX-2-17**](https://www.jct.gov/publications.html?func=startdown&id=4967) (January 23, 2017) (**skim**)
3. Sarah Robinson Alisa Tazhitdinova, *What Drives Tax Policy? Political, Institutional and Economic Determinants of State Tax Policy*, NBER Working Paper 31268 http://www.nber.org/papers/w31268

**Monday, Oct. 21 – note revised meeting time**

*Wealth Taxation (Choose 2)*

1. Dawn Elizabeth Johnsen and Walter E. Dellinger, *The Constitutionality of a National Wealth Tax* 93 Ind. L.J. No. 8 (2018). Available at [https://ssrn.com/abstract=3332749](https://ssrn.com/abstract%3D3332749)
2. David J. Shakow and Reed Shuldiner, *A Comprehensive Wealth Tax*, 53 Tax Law Review, Issue 3 (1998). Available at [https://ssrn.com/abstract=223519](https://ssrn.com/abstract%3D223519)
3. FT, *Can Today’s Ultra-Rich Make Peace with a Wealth Tax?* <https://www.ft.com/content/f9036af0-4009-11e9-9499-290979c9807a>
4. Jason Oh and Eric Zolt, *Wealth Tax Add-Ons: An Alternative to Comprehensive Wealth Taxes*, Tax Notes (2018) <https://www.taxnotes.com/tax-notes-today-federal/international-taxation/wealth-tax-add-ons-alternative-comprehensive-wealth-taxes/2018/04/03/26x27?highlight=%22wealth%20tax%22>
5. Ulrich, Roy, *A Wealth Tax for the States* (2015). Available at [https://ssrn.com/abstract=2552968](https://ssrn.com/abstract%3D2552968).
6. Morris Lehner, *The European Experience with a Wealth Tax: A Comparative Discussion*, 53 Tax L. Rev. 615 (1999-2000) <https://heinonline.org/HOL/LandingPage?handle=hein.journals/taxlr53&div=29&id=&page=&t=1560976130>
7. *Warren Wealth Tax Proposal:* <https://www.newyorker.com/news/our-columnists/elizabeth-warrens-wealth-tax-is-an-old-idea-and-its-time-has-come>; <https://taxfoundation.org/property-tax-wealth-tax/>

**Monday, Oct. 28**

*Carbon Taxes, Energy Taxes*

1. Congressional Research Service, *Attaching a Price to Greenhouse Gas Emissions with a Carbon Tax or Emissions Fee: Considerations and Potential Impacts* R45625 (2019). Available at <https://crsreports.congress.gov/product/pdf/R/R45625>
2. Alan K. Kirkpatrick, *Carbon Taxes: Reviewing Theoretical Bases and Evidence* (2022). Available at [https://ssrn.com/abstract=4127530](https://ssrn.com/abstract%3D4127530).
3. Thierry Roncalli and Raphaël Semet, *The Economic Cost of the Carbon Tax* (2024). Available at [https://ssrn.com/abstract=4755259](https://ssrn.com/abstract%3D4755259)

**Tuesday, Oct. 30**

*Meeting with Alex Brill of AEI (TBC)*

**Monday, Nov 4**

*Tariffs and Taxes*

David Autor, Anne Beck, David Dorn and Gordon H. Hanson, *Help for the Heartland? The Employment and Electoral Effects of the Trump Tariffs in the United States*, NBER Working Paper 32082 (2024). Available at: <http://www.nber.org/papers/w32082>

Erica York, Tariff Tracker: Tracking the Economic Impact of the Trump-Biden Tariffs, Tax Foundation (2024). Available at: <https://taxfoundation.org/research/all/federal/trump-tariffs-biden-tariffs/>

Doug Irwin, Trade Policy in American Economic History, 12 Annual Review of Economics 23 (2020). Available at: <https://ccd.ucsd.edu/_files/papers/paper_irwin_annurev-economics.pdf>

**Thursday, Nov. 6**

*Meeting with Michael Lennard of UN (online, TBC)*

**Monday, Nov. 11: Veterans Day, No Class**

**Tuesday, Nov. 12**

*Meeting at offices of International Monetary Fund (TBC)*

**Thursday, Nov. 14**

*Meeting with Jeff Mitchell of OECD (online, TBC)*

**Monday, Nov. 18**

*Review and Presentations of Work in Progress*

**INSTRUCTIONS FOR COMPLETING WEEKLY TIMESHEETS:**

Please complete weekly time sheets which accurately describe work performed in a meaningful way. Please do not record time with a single, recurring description: “Work on a motion to suppress evidence.” Instead, break down the tasks involved:

“research law on standing—2 hours”

“research law on stop and frisk—three hours”

“begin draft memorandum for attorney—2 hours”

Also, think carefully about the words you use to describe your work. Use persuasive verbs. “Motion to suppress brief” is not persuasive; “Researched, wrote, and revised motion to suppress brief" is persuasive. No matter what area of law practice you enter, being able to accurately and persuasively describe your work has tremendous value, and this semester is a great time to hone these skills!

Feel free to use a timesheet provided by your organization if it has one. If not, the timesheet you are to use will be provided and should be completed each week, signed by you and your supervising attorney, and sent to externships@law.ufl.edu. Original signatures are required unless you are working remotely. Please remember that you do not get credit for hours worked while you are on a lunch break, but we do understand that you may participate in a working lunch, and if so, please log those hours.

**CLASS ATTENDANCE POLICY:**

Classes are mandatory and will be held on Zoom on the days/times listed in this Syllabus. If you are unable to attend, please provide me with advance notice (or subsequent notice of an unanticipated emergency). If you miss class, you will be required to complete an alternate asynchronous assignment.

Students are expected to attend each class and submit written work by the due dates in accordance with the law school policy. Students who miss a class session without my approval, who do not participate meaningfully in class discussions, who are late without prior notice on the written assignments, or who do a superficial job on the written assignments risk not receiving academic credit for their coursework. Students will be instructed to submit most externship assignments on Canvas.

This class is designed to create a unique experience for each student. It is not a lecture format based on case law. Rather, I expect students to actively engage in readings and class discussions to reflect on their field placements and their connection to the readings. Please make sure that you are actively participating in class. The law school's policy on attendance can be found at this link: [https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/current-students/uf-law-student-handbook-and-academic-policies#](https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/current-students/uf-law-student-handbook-and-academic-policies)

**UF LEVIN COLLEGE OF LAW STANDARD SYLLABUS POLICIES:**
Other information about UF Levin College of Law policies, including compliance with the UF Honor Code, Grading, Accommodations, Class Recordings, and Course Evaluations, can be found at this link: https://ufl.instructure.com/courses/427635/files/74674656?wrap=1

**ABA OUT-OF-CLASS HOURS REQUIREMENTS:**

ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every “classroom hour” of in-class instruction. Our class time is approximately two hours, requiring at least four hours of preparation outside of class, including reading the assigned materials, completing written assignments, and submitting your bi-weekly reflections. Articles and viewing materials relating to current events will be added to your assignments periodically throughout the semester.