

**Tax Policy**  
**(Compressed Course DC Week)**

**Professor Mindy Herzfeld**

**University of Florida Levin College of Law**  
**Graduate Tax Program**

**Syllabus**

**Spring Semester 2026**

## **Tax Policy Course # LAW 7931**

### **Professor Mindy Herzfeld**

Office: 374

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Office Hours: via zoom or by appointment

#### **A. Summary of the Course**

This course will focus on how tax policy is implemented in practice. We will learn from former government officials about the role of the different branches of government and different offices within the different branches, to understand how tax policy evolves from ideas to reality. We will start the week with a grounding in the academic theories underlying tax policy, drawing on the fields of economics and philosophy. From there, we will build on our knowledge to understand the process by which policy becomes law, drawing on real-life lessons from the legislative, executive, and judicial branches – in this part of the course, we will rely on inputs from the fields of public policy, political economy, sociology, and of course law – tax law, administrative law, and jurisprudence.

Our readings will consider issues primarily related to domestic tax policy, although we will also touch on some of the questions pertaining to international tax policy. While we our discussions will focus on concerns unique to the United States, most of the topics we cover are relevant to all jurisdictions.

We will meet with both former and current government officials. The expectation is that you will come to the meetings having read the assigned material and prepared to engage with the guest speakers. You will be evaluated both on your participation in the meetings during the week and your submission of an 8-10 page essay as described below.

#### **B. Objectives**

Through this seminar, you should:

1. Gain an understanding of the disciplines and rationales that underlie tax policies;
2. Be exposed to practical and political considerations relevant to tax policy making;
3. Become knowledgeable about current domestic and international tax policy debates;
4. Understand the functions of different government agencies working in the tax policy space;
5. Appreciate the importance of policy considerations in analyzing tax rules; and
6. Produce a written work product that demonstrates your ability to analyze a complex tax policy question.

#### **C. Course Materials:**

Links to assigned readings are provided below or are posted in canvas.

D. Topics: The topics for class, along with the assigned readings, are described in the pages that follow.

E. Grade: 75% of your grade will be based on final essay that: analyzes a specific tax code provision, reviews the path to enactment (including political battles and legislative history), amendments, administrative rule making, and judicial interpretation. The essay will be due 2 weeks after the course's completion. Code sections to choose from include:

- Section 163(j)
- Section 199A
- Section 25C
- Section 25D
- Section 48
- Section 55
- Section 59A
- Section 4501

Or if you'd like to choose a different Code provision, we can discuss.

The other 25% of the grade will be based on class attendance and participation, and submission of questions for discussion during the week.

The law school policy on exam delays and accommodations can be found [here](#).

This course follows the Levin College of Law's grading policies found [here](#). The below chart describes the specific letter grade/grade point equivalent in place.

Letter Grade	Point Equivalent
A (Excellent)	4.0
A-	3.67
B+	3.33
B	3.0
B-	2.67
C+	2.33
C (Satisfactory)	2.0
C-	1.67
D+	1.33
D (Poor)	1.0
D-	0.67
E (Failure)	0.0

F. Reading Assignments. This course will meet for 1 week, the week of January 12, 2026. You should be prepared to discuss the assigned reading in each class and at the government offices we will visit.

The readings are expected to take you approximately 4 hours for each class session.

The class will be a mix of class discussions and lectures from government and ex-government officials.

G. Guest Lecturers. Our learning will be enhanced by presentations from government and ex-government officials who will expose you to the types of tax policy issues confronted by different agencies and branches of government. You should come prepared with having done the assigned reading.

H. Office Hours. Because this is a compressed course on location, my office hours for the week of the course are by request. The weeks of January 19 and 26, I will have office hours on Monday 1-3pm. You may request a meeting at an alternative time by contacting me by email at [herzfeld@law.ufl.edu](mailto:herzfeld@law.ufl.edu).

I. Class Meetings/Attendance. Because this is a compressed course, attendance at each session is mandatory.

### Background Reading (Required)

1. Hanna, Chapters 1 and 2
2. Joel Slemrod & Jon Bakija, [TAXING OURSELVES](#); Chapter 2 (5<sup>th</sup> ed. 2017) [Catalog link](#)
3. W. Elliot Brownlee, *Taxation for a Strong and Virtuous Republic*, 45 Tax Notes 1613 (Dec. 25, 1989) (posted in canvas)

For fun, you can watch this video: 100<sup>th</sup> Anniversary of the Income Tax, on youtube:

<https://www.youtube.com/watch?v=Ey4brEYnRBE>

### Monday, January 12

**Morning (10:30-noon) at Ivins, Philips & Barker, 1717 K Street NW**

*Presentation by Eric Solomon on Administrative Rulemaking*

#### Reading:

1. *Loper Bright v. Raimondo*, 603 U.S. 369, 412 (2024)
2. IRM 32.1.1 Overview of the Regulations Process (available at [https://www.irs.gov/irm/part32/irm\\_32-001-001](https://www.irs.gov/irm/part32/irm_32-001-001) )
3. Preamble to:

**Lunch (12:30-2pm): at Baker McKenzie, 815 Connecticut Ave NW**

*Presentation by Alexandra Minkovich on Tax Policy: The Administrators' Perspective*

#### Reading: (choose 2 texts from sources below)

1. Federal Tax Compliance Research: Tax Gap Projections for Tax Years 2020 & 2021, IRS Research, Applied Analytics & Statistics, Pub. 5869 (Rev. 10-2023) (Oct. 2023), available at <https://www.irs.gov/pub/irs-pdf/p5869.pdf>

2. Testimonies of Natasha Sarin, Nathaniel Hendren, and Chris Edwards at Senate Budget Committee Hearing on Fairness and Fiscal Responsibility: Cracking Down on Wealthy Tax Cheats (Nov. 8, 2023), available at <https://www.budget.senate.gov/hearings/fairness-and-fiscal-responsibility-cracking-down-on-wealthy-tax-cheats>
3. Edward D. Kleinbard, *The Congress within the Congress: How Tax Expenditures Distort our Budget and our Political Processes*. 36 Ohio North. Univ. L. Rev 1 (2010). Available at [HeinOnline](#).
4. Eric A. Posner, *Law and Social Norms: The Case of Tax Compliance*, 86 Va. L. Rev. 1781, 1781- 1805, 1811-1813 (2000)
5. Charles Rossotti, Natasha Sarin, & Lawrence Summers, *Shrinking the Tax Gap: A Comprehensive Approach*, 2020 Tax Notes Today Federal 240-11.

### **Afternoon: (3:00-5:00) Visit to U.S. Department of Treasury, Office of Tax Policy**

#### Readings:

1. Visit the website of the U.S. Treasury Office of Tax Policy:  
<https://home.treasury.gov/about/offices/tax-policy>
2. Ajay K Mehrotra and Lawrence A. Zelenak, *Stanley S. Surrey: A Life in Taxes*, introductory chapter in *A Half-Century with the Internal Revenue Code: The Memoirs of Stanley S. Surrey* (eds. Zelenak and Mehrotra, 2022). Available at SSRN: <https://ssrn.com/abstract=4134761> or <http://dx.doi.org/10.2139/ssrn.4134761>

### **Tuesday, January 13**

#### **Morning (10am-11:30am) at The Tax Foundation, 1325 G Street NW**

*Presentation by Daniel Bunn, President and CEO*

*Tax Policy from the Economists' Perspective*

*The Role of Independent Think Tanks in Informing Policymakers and the Public*

#### Reading:

1. Hanna, Chapter 3, 8, 9
2. Noel B. Cunningham, *The Taxation of Capital Income and the Choice of Tax Base*, 52 Tax L. Rev. 17 (1996)
3. Mankiw, N. Gregory, Matthew Weinzierl, and Danny Yagan, *Optimal Taxation in Theory and Practice*, 23 J. of Econ. Perspectives 147 (2009)  
<https://www.aeaweb.org/articles?id=10.1257/jep.23.4.147> or  
<https://www.jstor.org/stable/27740559> (also available in canvas)

#### Optional

Tax Foundation, 2024 Annual Report <https://taxfoundation.org/wp-content/uploads/2025/03/Tax-Foundation-Annual-Report-2024.pdf>

Tax Foundation, Options for Navigating the 2025 Tax Cuts and Jobs Act Expirations (May 2024) [Options-for-Navigating-the-2025-Tax-Cuts-and-Jobs-Act-Expirations.pdf](#)

Tax Foundation, One Big Beautiful Bill Act Tax Policies: Details and Analysis (Jul. 2025) [One Big Beautiful Bill Act Tax Policies: Details and Analysis](#)

**Lunch (12:30-2): at Skadden Arps, 1440 New York Ave NW**

**Afternoon (3-4:30pm)**

**Visit to Joint Committee on Taxation, 502 Ford House Office Building**

In preparation for this visit, Please read the “overview” and History” links in the “about us” tab on the Joint committee’s website, jct.gov, as well as a recent hearing document, JCX-44-25, “Examining the Taxation of Digital Assets” at <https://www.jct.gov/publications/2025/jcx-44-25/>

**Wednesday, January 14**

**At PwC, 655 New York Avenue NW (we will be here through lunch)**

Morning (10-11:30) Presentation by George Callas, EVP of Public Finance, Arnold Ventures  
*Political Economy of Tax Policy*

Readings:

1. Edward J. McCaffey & Linda R. Cohen, [Shakedown at Gucci Gulch: The New Logic of Collective Action](#), 84 N.C. Law Rev. 1159 (2006) **(Part II)**
2. Alan Blinder, *The Lamppost Theory of Economic Policy*, PROCEEDINGS OF THE AMERICAN PHILOSOPHICAL SOCIETY VOL. 163, NO. 3 (Sept. 2019)  
<https://www.amphilsoc.org/sites/default/files/2020-08/attachments/Blinder.pdf>

**Lunchtime Presentation (12-1:30) by Mark Prater (PwC)**

*The Senate Lawmaking Process: Reconciliation and the Byrd Rule*

1. The Bipartisan Policy Center, Budget Reconciliation, Simplified (Aug. 2024)  
<https://bipartisanpolicy.org/explainer/budget-reconciliation-simplified/>
2. George K. Yin, *How the Byrd Rule Might Have Killed the 2017 Tax Bill . . . And Why It Didn't*, ABA Tax Times, Vol. 37, No. 4 (Summer 2018), at SSRN: <https://ssrn.com/abstract=3199963>
3. Jonathan Gould, , *The Senate’s Shadow Doctrine*, Harvard Journal on Legislation, Vol. 61, No. 2, 317, 2024, Available at SSRN: <https://ssrn.com/abstract=4865486>.

**Afternoon: 2:30pm – 3:30pm Visit to House of Representatives, Ways & Means Committee, D Staff [Location TBC]**

## Readings:

There is a history of the Ways & Means Committee here: [https://democrats-waysandmeans.house.gov/sites/evo-subsites/democrats-waysandmeans.house.gov/files/documents/Ways%20and%20Means%20book\\_FINAL.pdf](https://democrats-waysandmeans.house.gov/sites/evo-subsites/democrats-waysandmeans.house.gov/files/documents/Ways%20and%20Means%20book_FINAL.pdf)

It is 500+ pages so poke around in it a little rather than try & read the whole thing.

**Afternoon: 4pm-5pm: Visit to Senate Finance Committee, R Staff [Location TBC]**

The history of the Senate Finance Committee is shorter but less recent:

<https://www.finance.senate.gov/download/history-of-the-committee-on-finance-united-states-senate-s-doc-97-5&download=1>

## **Thursday, January 15**

**Morning (10-11:30am): Visit to the U.S. Tax Court, Judge Christian Weiler**

### Readings:

*Golsen v. Commissioner*, 54 T.C. 742 (1970) *aff'd* 445 F.2d 985 (10th Cir. 1971)

*Branerton v. Commissioner*, 61 T.C. 691 (1974)

### Optional Additional Readings:

1. [ustc historical fix final .pdf](#)
2. [U.S. Tax Court: A Brief Introduction | Congress.gov | Library of Congress](#)
3. [Case Related Forms | United States Tax Court](#)
4. [The United States Tax Court and Calendar Call Programs](#)

**Lunch (12:00-1pm): At the Global Business Alliance, 99 M Street SE Washington DC**

**Afternoon (2:30-4PM): Visit to the IMF, IMF HQ1 700 19th Street, NW**

*Hosted by Cory Hillier*

### Reading:

In preparation for our meeting, please look at the IMF website here: <https://www.imf.org/en/about>

## **Reception, 6PM**

*At Procopio, 1901 L Street NW. Hosted by UF alum, Pedro Corona*

## **Class 5: Friday, January 16**

**Morning (9:30-11) At Holland & Knight, 800 17<sup>th</sup> Street NW**

*Presentation by Josh Odintz*

*Tax Law & Social Policy*

Readings:

*Choose 1 of the Readings Below*

1. 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>
2. 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>
3. Felix Mormann, *Beyond Tax Credits – Smarter Tax Policy for a Cleaner, More Democratic Energy Future* (2013). 31 Yale Journal on Regulation, 303 (2014); available at SSRN: <https://ssrn.com/abstract=2367780> Pp. 305-311

**UF LEVIN COLLEGE OF LAW STANDARD SYLLABUS POLICIES:** Other information about UF Levin College of Law policies can be found at this link: <https://ufl.instructure.com/courses/427635/files?preview=98226140>

**UF ACADEMIC POLICIES AND RESOURCES:** Other information about UF academic policies and resources can be found at this link: <https://syllabus.ufl.edu/syllabus-policy/uf-syllabus-policy-links/> .