DAVID GAMAGE

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CURRICULUM VITAE as of March 14th, 2018

ACADEMIC APPOINTMENTS:

Indiana University (Bloomington), Maurer School of Law

- 2016 - present: Professor of Law
- Courses Taught: Income Taxation, Tax Policy Seminar, and Health Law (also interested in and willing to teach a number of other courses related to tax law and health law)

University of California (Berkeley), School of Law

- Spring 2016: Visiting Professor at Georgetown Law
- Fall 2015: Visiting Professor at Duke Law
- 2007 - 2015: Assistant Professor (voted tenure by law school faculty and by campus-level ad hoc committee)
- 2010 - 2012: On academic leave while serving as Special Counsel and Senior Stanley S. Surrey Fellow to the U.S. Department of the Treasury, Office of Tax Policy
- Courses Taught: Income Taxation, Tax Policy Seminar, Contracts, and Business and Tax Law from a Social Justice Perspective

University of Texas (Austin), School of Law

- 2005 - 2007: Emerging Scholars Program Fellow
- Courses Taught: Federal Income Taxation, Corporate Taxation, and Tax Policy Seminar

MAJOR PROFESSIONAL EXPERIENCE:

U.S. Department of the Treasury, Office of Tax Policy, Washington, D.C.

- 2010 - 2012: Special Counsel and Senior Stanley S. Surrey Fellow
- Administered the individual income tax portfolio of the Department of the Treasury's Tax Legislative Counsel; oversaw the drafting of all individual income tax regulations and administrative notices; managed the implementation of the income tax provisions of the Affordable Care Act ("Obamacare"); advised on new legislation and executive branch initiatives related to the individual income tax

Bain & Company, San Francisco, CA

- 2000 - 2002: Associate Consultant
- Advised clients on business strategy and organizational restructuring projects

EDUCATION:

Yale Law School; J.D., 2002 - 2005

- Yale Law Journal, Senior Editor / Submissions Editor
- Olin Fellow in Law and Economics
- Honors in all but three graded courses

Stanford University; M.A. in Economic and Organizational Sociology, 1998 - 2000

- Co-terminal degree program: coursework consisted of a mixture of sociology, economics, and political science
- Cumulative GPA: 4.0/4.0

Stanford University; B.A. *with distinction* in Economics, 1996 - 2000

- Phi Beta Kappa (elected as a Junior)
- President's Award for Academic Excellence
- Numerous intercollegiate debating awards, including: 5th in the world and top American at the World University Debate Championships (Sydney 2000)
- Cumulative GPA: 4.0/4.0

BOOKS, ARTICLES, AND ESSAYS:

(available at http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=364730)

The Games They Will Play: Tax Games, Roadblocks, and Glitches Under the 2017 Tax Legislation, 103 MINNESOTA LAW REVIEW (*forthcoming*) (with David Kamin et al.).[1]

Charitable Contributions in Lieu of SALT Deductions, 87 STATE TAX NOTES 973 (2018).

Tax Cannibalization and Fiscal Federalism in the United States, 111 NORTHWESTERN UNIVERSITY LAW REVIEW 295 (2017) (with Darien Shanske).

Consumer-Based Use Tax Enforcement and Taxpayer Compliance, 86 STATE TAX NOTES 319 (2017) (with Adam B. Thimmesch and Darien Shanske).

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[1] Soon after two earlier drafts of this article were posted to SSRN, those drafts had already become "the most downloaded tax papers of all-time by over 200%"; see http://taxprof.typepad.com/taxprof_blog/2018/01/ssrn-tax-professor-rankings-1.html.

The Case for Consumer-Based Use-Tax Enforcement, 85 STATE TAX NOTES 1049 (2017) (with Adam B. Thimmesch and Darien Shanske).

Using Taxes to Support Multiple Health Insurance Risk Pools, 85 STATE TAX NOTES 871 (2017) (with Darien Shanske).

How States Can Respond to the AHCA: Using The McCarran-Ferguson Act, 85 STATE TAX NOTES 367 (2017) (with Darien Shanske).

A New Theory of Equitable Apportionment, 85 STATE TAX NOTES 267 (2017) (with Darien Shanske).

The American Health Care Act Would Toss the States a Hot Potato, 84 STATE TAX NOTES 579 (2017) (with Darien Shanske).

Strengthening the Case for a State-Level Carbon Tax With Border Adjustments, 83 STATE TAX NOTES 911 (2017) (with Darien Shanske).

Why a State-Level Carbon Tax Can Include Border Adjustments, 83 STATE TAX NOTES 583 (2017) (with Darien Shanske).

Tax Cannibalization and State Government Tax Incentive Programs, 82 STATE TAX NOTES 197 (2016) (with Darien Shanske).

Using Taxes to Improve Cap and Trade, Part II: Efficient Pricing, 81 STATE TAX NOTES 807 (2016) (with Darien Shanske).

The Federal Government's Power to Restrict State Taxation, 81 STATE TAX NOTES 547 (2016) (with Darien Shanske).

The Case for Taxing (All of) Labor Income, Consumption, Capital Income, and Wealth, 68 TAX LAW REVIEW 355 (2015).

Preventing Government Shutdowns: Designing Default Rules for Budgets, 86 COLORADO LAW REVIEW 181 (2015) (with David Louk).

*Foreword—*King v. Burwell *Symposium: Comments on the Commentaries (and on Some Elephants in the Room)*, 2015 PEPPERDINE LAW REVIEW 1 (2015) (*invited)*.

The Implications of CSX *and* DMA, 76 STATE TAX NOTES 445 (2015) (with Darien Shanske).

Using Taxes to Improve Cap and Trade, Part I: Distribution, 75 STATE TAX NOTES 99 (2015) (with Darien Shanske).

How Should Governments Promote Distributive Justice?: A Framework for Analyzing the Optimal Choice of Tax Instruments, 68 TAX LAW REVIEW 1 (2014).[2]

Taxation and Incentives in the Business Enterprise, in Enterprise Law: Contracts, Markets, and Laws in the U.S. and Japan (Zenichi Shishido ed., 2014) (with Shruti Rana).

[2] Selected for the 2013 Harvard/Stanford/Yale Junior Faculty Forum.

Why the Affordable Care Act Authorizes Tax Credits on the Federal Exchanges, 71 STATE TAX NOTES 229 (2014) (with Darien Shanske).

A Way Forward for Tax Law and Economics? A Response to Osofsky's "Frictions, Screening, and Tax Law Design", 61 BUFFALO LAW REVIEW 189 (2014) (*invited)*.

Experimental Evidence of Tax Salience and the Labor-Leisure Decision: Anchoring, Tax Aversion, or Complexity?, 41 PUBLIC FINANCE REVIEW 203 (2013) (with Andrew Hayashi and Brent Nakamura).

On the Future of Tax Salience Scholarship: Operative Mechanisms and Limiting Factors, 41 FLORIDA STATE UNIVERSITY LAW REVIEW 173 (2013) (*invited)*.

The Trouble with Tax Increase Limitations, 6 ALBANY GOVERNMENT LAW REVIEW 50 (2013) (with Darien Shanske) (*invited)*.

A Potential Game Changer in E-Commerce Taxation, 67 STATE TAX NOTES 747 (2013) (with Andrew Haile and Darien Shanske).

The Case for a State-Level Debt-Financing Authority, 67 STATE TAX NOTES 188 (2013) (with Darien Shanske).

Perverse Incentives Arising from the Tax Provisions of Healthcare Reform: Why Further Reforms Are Needed to Prevent Avoidable Costs to Low- and Moderate-Income Workers, 65 TAX LAW REVIEW 669 (2012).[3]

A Better Way Forward for State Taxation of E-Commerce, 92 BOSTON UNIVERSITY LAW REVIEW 483 (2012) (with Devin Heckman).[4]

The Saga of State 'Amazon' Laws: Reflections on the Colorado Decision, 65 STATE TAX NOTES 197 (2012) (with Darien Shanske).

On Tax Increase Limitations: Part II — Evasion and Transcendence, 64 STATE TAX NOTES 245 (2012) (with Darien Shanske).

Vendor Compensation as an Approach for State 'Amazon' Laws: Part 2, 65 STATE TAX NOTES 459 (2012) (with Devin Heckman).

Vendor Compensation as an Approach for State 'Amazon' Laws: Part 1, 65 STATE TAX NOTES 385 (2012) (with Devin Heckman).

Comments on Daniel Shaviro's Tax Reform Implications of the Risk of a U.S. Budget Catastrophe, 50 UNIVERSITY OF LOUISVILLE LAW REVIEW 599 (2012) (*invited)*.

Three Essays on Tax Salience: Market Salience and Political Salience, 65 TAX LAW REVIEW 19 (2011) (with Darien Shanske).[5]

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[3] Reviewed in JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS), February 22, 2013, http://tax.jotwell.com/obamacare-and-lower-income-workers/. Ranked as the sixth most cited article published in the TAX LAW REVIEW between 2010 and 2015, http://taxprof.typepad.com/taxprof_blog/2016/02/2015-google-law-review-rankings-specialty-journals-the-ten-most-cited-articles-in-the-nyu-tax-law-re.html.

[4] Cited by the 10th Circuit in *Direct Marketing Association v. Brohl* (filed February 22, 2016), https://www.ca10.uscourts.gov/opinions/12/12-1175.pdf.

On Tax Increase Limitations: Part I — A Costly Incoherence, 62 STATE TAX NOTES 813 (2011) (with Darien Shanske).

O Que É Pior, Flutuações Fiscais ou Flutuações de Gastos?, 2 REVISTA TRIBUTARIA DAS AMERICAS 245 (2011) (*invited).*

Preventing State Budget Crises: Managing the Fiscal Volatility Problem, 98 CALIFORNIA LAW REVIEW 749 (2010).

Taxation: Law, Planning, and Policy (LexisNexis, 2nd ed., 2010) (with Michael Livingston).

Managing Fiscal Volatility by Redefining 'Tax Cuts' and 'Tax Hikes', 58 STATE TAX NOTES 113 (2010) (with Jeremy Bearer-Friend).

Minimizing the Harm of State Fiscal Volatility, 57 STATE TAX NOTES 633 (2010) (with Jeremy Bearer-Friend).

Coping through California's Budget Crises in Light of Proposition 13 and California's Fiscal Constitution, in Proposition 13 at 30 (Jack Citrin & Isaac Martin eds., 2009).

Managing California's Fiscal Rollercoaster, 49 STATE TAX NOTES 659 (2008).

Commodification and Contract Formation: Placing the Consideration Doctrine on Stronger Foundations, 73 UNIVERSITY OF CHICAGO LAW REVIEW 1299 (2006) (with Allon Kedem).

Taxing Political Donations: The Case for Corrective Taxes in Campaign Finance, 113 YALE LAW JOURNAL 1283 (2004).

MAJOR WORKS IN PROGRESS:

Federal Income Tax Treatment of Charitable Contributions Entitling Donor to a State Tax Credit (with Joseph Bankman et al.), *available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3098291*.

Political Norms of Tax Fairness.

Making Use Taxes Work: Experimental Evidence and Analysis.

A Fair-Share Tax Plan: Tax Reform to Help the Working and Middle Class.

The Dormant Commerce Clause and Creative State Responses to Federal Health Reform (with Darien Shanske).

A Guide to Income Tax Law and Its Biggest Loopholes (with Ed McCaffery).

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[5] Ranked as the top most cited article published in the TAX LAW REVIEW between 2010 and 2015, http://taxprof.typepad.com/taxprof_blog/2016/02/2015-google-law-review-rankings-specialty-journals-the-ten-most-cited-articles-in-the-nyu-tax-law-re.html. (The faculty-edited TAX LAW REVIEW is generally considered to be the "premier law school journal for tax policy scholarship", http://www.law.nyu.edu/tax/taxlawreview.)

OP EDS:

Forget Congress and Let The Fed Handle Tax Rates, LOS ANGELES TIMES, April 6, 2016 (with Aaron Goldzimer). (http://www.latimes.com/opinion/op-ed/la-oe-0406-goldzimer-gamage-fed-set-tax-rates-20160406-story.html)

A Better Direction for California's Climate Change Policy, SACRAMENTO BEE, March 22, 2014 (with Mark Gergen). (http://www.sacbee.com/2014/03/22/6257858/viewpoints-a-better-direction.html)

How to Avoid Another Shutdown, LOS ANGELES TIMES, October 20, 2013 (with David Louk). (http://www.latimes.com/opinion/commentary/la-oe-gamage-federal-budget-20131020-13,0,2802966.story)

ObamaCare's Costs to the Working Class, WALL STREET JOURNAL, October 30, 2012. (http://online.wsj.com/article/SB10001424052970203335504578086702676417058.html?mod=WSJ_hps_sections_opinion)

Health Care Decision Means More Work for IRS, SAN FRANCISCO CHRONICLE, June 29, 2012. (http://www.sfgate.com/default/article/Health-care-decision-means-more-work-for-IRS-3674168.php)

OTHER SCHOLARSHIP:

(available at http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=364730)

Brief of Tax Law Professors As Amici Curiae in Support of Petitioner in Loudoun County, Virginia v. Dulles Duty Free, LLC (2018) (with Daniel Hemel et al.).

Brief of Amici Curiae Tax Law Professors and Economists in Support of Petitioner in South Dakota v. Wayfair (2017) (with Daniel Hemel et al.).

Brief of Interested Law Professors As Amici Curiae Supporting Petitioner in Brohl v. Direct Marketing Association (2016) (with Richard Pomp et al.).

Prompt on the King v. Burwell *Case*, COLUMBIA JOURNAL OF TAX LAW, TAX MATTERS, VOL. 6, NO. 1 (2015).

On Double-Distortion Arguments, Distribution Policy, and the Optimal Choice of Tax Instruments, 106 PROCEEDINGS OF THE NATIONAL TAX ASSOCIATION ANNUAL CONFERENCE ON TAXATION.

Brief of Interested Law Professors as Amici Curiae Supporting Respondent in Direct Marketing Association v. Brohl (2014) (with Darien Shanske et al.).

The Case for Reducing the Market Salience of Taxation, 103 PROCEEDINGS OF THE NATIONAL TAX ASSOCIATION ANNUAL CONFERENCE ON TAXATION (with Darien Shanske).

Which is Worse, Tax Fluctuations or Spending Fluctuations?, 102 PROCEEDINGS OF THE NATIONAL TAX ASSOCIATION ANNUAL CONFERENCE ON TAXATION.

UNIVERSITY SERVICE:

Member, IU Maurer Law Faculty Committee on Career Services, 2016 - present

Member-At-Large, University of California (system-wide) Faculty Welfare Task Force on Investment and Retirement (TFIR), 2013 - 2015

Co-chair, Berkeley Law Faculty Colloquium Committee, 2014

Member, Berkeley Law Public Interest Placement Committee, 2014 - 2015

Faculty Mentor, UC Berkeley Regent's and Chancellor's and Cal Opportunity Scholars program, 2013 - 2015

Member, Berkeley Law Curriculum Subcommittee on Taxation, 2007 - 2010 & 2012 - 2015

Chair, Berkeley Law Financial Aid Committee, 2009 - 2010 & 2013 - 2014

Member, Berkeley Law Disqualification Appeals Committee, 2013 - 2014

Member, Berkeley Law Financial Aid Committee, 2008 - 2009 & 2012 - 2013

Co-chair, Berkeley Law Academic Placement Committee, 2009 - 2010

Member, Berkeley Law Academic Placement Committee, 2008 - 2009

OTHER PROFESSIONAL EXPERIENCE AND AFFILIATIONS:

Occasional blogger for: Whatever Source Derived Blog, https://medium.com/whatever-source-derived, 2017 – present; TaxProf Blog, http://taxprof.typepad.com/taxprof_blog/weekly-ssrn-roundup/, 2016 – 2017; Law & Economics Prof Blog, http://lawprofessors.typepad.com/law_econ/, 2014 – 2015.

Program Committee (for selecting papers in the area of Taxation; Public Finance; Transfer Programs; Economic Inequality), American Law and Economics Association Annual Conference, 2018

California State Controller's Council of Economic Advisors, appointed by California State Controller Betty Yee to nine-member panel for advising on comprehensive tax reform in California, 2015 – 2016

Program Committee, National Tax Association Annual Conference, 2015

Organizing Committee, Northern California Tax Roundtable, 2009 – 2015

Advisory Board Member, LexisNexis Publishing, 2010 – 2013

Organizing Committee, Annual Junior Tax Scholars Workshop, 2008 – 2010

Admitted to the Bar in the District of Columbia

Referee for: the National Tax Journal; Public Budgeting & Finance; the American Law and Economics Review; the California Law Review; the Stanford Law Review; NYU Law Review, the Yale Journal of Health Policy, Law, and Ethics; LexisNexis; and the University of Chicago Press

Regularly advise state and federal lawmakers and their staff on issues related to tax law and policy and health law and policy

SELECTED PRESENTATIONS, TESTIMONY, AND PANELS:

Presentation, "Tax Reform to Help the Working and Middle Class," Illinois Law Faculty Workshop. Urbana, IL, March 2018.

Presentation, "High Deductible Health Plans," American Association of Law Schools Annual Conference. San Diego, CA, January 2018.

Presentation, "Political Norms of Tax Fairness," National Tax Association Annual Conference. Philadelphia, PA, November 2017.

Presentation, "Tax Policy and Simplification: Tax Aspects of Healthcare Reform," ABA Tax Section Annual Meeting. Austin, TX, September 2017.

Commentator, IU Maurer Law Federalist Society Event: "Replace Obamacare With What?" Bloomington, IN, February 2017. (https://www.youtube.com/watch?v=_OGt_G1OwFQ&feature=youtu.be)

Presentation, "The Future of Sales and Use Taxation," American Association of Law Schools Annual Conference. San Francisco, CA, January 2017.

Presentations, "Income Tax as Wealth Tax," and "Reconstructing the Alternative Minimum Tax to Save Progressivity at the High End", National Tax Association Annual Conference. Baltimore, MD, November 2016.

Presentation, "Tax Cannibalization and Fiscal Federalism in the United States," Toronto Law Faculty Workshop. Toronto, Canada, October 2016.

Presentation, "Tax Cannibalization and Fiscal Federalism in the United States," Association of Mid Career Tax Law Professors Conference. Davis, CA, May 2016.

Presentation, "Tax Cannibalization and Fiscal Federalism in the United States," Indiana University Law School Faculty Workshop. Bloomington, IN, February 2016.

Presentation, "Tax Cannibalization and Fiscal Federalism in the United States," Georgetown Law Tax Policy Workshop. Washington, DC, February 2016.

Presentation, "Tax Cannibalization and Fiscal Federalism in the United States," Duke Law Faculty Workshop. Durham, NC, February 2016.

Presentation, "Tax Cannibalization and Fiscal Federalism in the United States," Georgetown Law Faculty Workshop. Washington, DC, February 2016.

Presentation, "Tax Cannibalization and Fiscal Federalism in the United States," Duke Law Tax Policy Workshop. Durham, NC, January 2016.

Presentation, "Tax Cannibalization and Fiscal Federalism in the United States," National Tax Association Annual Conference. Boston, MA, November 2015.

Presentation, “Tax Cannibalization and Fiscal Federalism in the United States,” Boston College Tax Policy Workshop. Newton, MA, October 2015.

Panelist, “Is the ACA Helping?” Sixth Annual Triangle Law & Economics Conference at Duke University. Durham, NC, March 2015. (https://www.youtube.com/watch?v=_cRhGsu21Fk)

Presentation, “Protecting California from Future Budget Crises,” University of California Center. Sacramento, CA, March 2015.

Presentation, “The Case for Levying (all of) Labor-Income Taxes, Value-Added Taxes, Capital-Income Taxes, and Wealth Taxes,” Northwestern Law School Faculty Workshop. Chicago, IL, January 2015.

Presentation, “The Case for Levying (all of) Labor-Income Taxes, Value-Added Taxes, Capital-Income Taxes, and Wealth Taxes,” Harvard Law School Tax Policy Workshop. Boston, MA, December 2014.

Presentation, “The Case for Levying (all of) Labor-Income Taxes, Value-Added Taxes, Capital-Income Taxes, and Wealth Taxes,” UCLA Law School Faculty Workshop. Los Angeles, CA, September 2014.

Presentation, “A Framework for Analyzing the Optimal Choice of Tax Instruments,” Oxford University Centre for Business Taxation's 8th Annual Academic Tax Symposium. Oxford, United Kingdom, June 2014.

Presentation, “Analyzing the Optimal Choice of Tax Instruments,” Ninth Annual Junior Tax Scholars Workshop. American University College of Law. Washington, DC, June 2014.

Presentation, “A Framework for Analyzing the Optimal Choice of Tax Instruments,” NYU Law School Tax Policy Colloquium. New York, NY, April 2014.

Presentation, “A Framework for Analyzing the Optimal Choice of Tax Instruments,” University of Indiana at Bloomington Tax Policy Colloquium. Bloomington, IN, April 2014.

Panelist, “Taxation / Tax Salience,” Fifth Annual Triangle Law & Economics Conference at Duke University. Durham, NC, April 2014.

Presentation, “The Evolution of Health Care Reform: Should Risk Adjustment Become the Heart of Obamacare?,” Harvard Law School Petrie-Flom Center Health Law Workshop. Boston, MA, April 2014.

Presentation, “A Framework for Analyzing the Optimal Choice of Tax Instruments,” UC Irvine Law School Faculty Workshop. Irvine, CA, March 2014.

Panelist, “Managerial Incentives: Shareholding and Tax Law,” Enterprise Law Conference. Tokyo, Japan, January 2014.

Panelist, “Tax Salience: Now You See It, Now You Don’t,” American Association of Law Schools Annual Conference. New York, NY, January 2014.

Presentation, “On Double-Distortion Arguments, Distribution Policy, and the Optimal Tax Mix,” National Tax Association Annual Conference. Tampa, FL, November 2013.

Presentation, “The Affordable Care Act: How Tax Policy Meets Health Policy and Its Implications for Employers,” Crowell & Moring LLP and UC Berkeley Center for Law, Business and the Economy Workshop on Managing Tax Audit and Appeals –2013. San Francisco, CA, October 2013.

Presentation, “Tax Policy and Simplification: The Affordable Care Act,” ABA Tax Section Annual Meeting. San Francisco, CA, September 2013.

Presentation, “On Double-Distortion Arguments, Distribution Policy, and the Optimal Tax Mix,” Yale/Stanford/Harvard Junior Faculty Forum. New Haven, CT, June 2013.

Presentation, “On Double-Distortion Arguments, Distribution Policy, and the Optimal Tax Mix,” Columbia Law Tax Policy Workshop. New York, NY, June 2013.

Presentation, “Can Obamacare Deliver?” Law and Society Annual Conference. Boston, MA, May 2013.

Presentation, “On Double-Distortion Arguments, Distribution Policy, and the Optimal Tax Mix,” Eighth Annual Junior Tax Scholars Workshop. University of Miami School of Law. Miami, FL, May 2013.

Presentation, “On Double-Distortion Arguments, Distribution Policy, and the Optimal Tax Mix,” Northern California Tax Roundtable. Hastings Law School, San Francisco, CA, May 2013.

Presentation, “On Double-Distortion Arguments, Distribution Policy, and the Optimal Tax Mix,” Berkeley Law School Faculty Workshop. Berkeley, CA, April 2013.

Presentation, “On Double-Distortion Arguments, Distribution Policy, and the Optimal Tax Mix,” Berkeley Economics Department Public Finance Seminar. Berkeley, CA, April 2013.

Presentation, “The New Fiscal Politics: Government Shutdowns and the Case For Default Budgets Policies,” University of Kentucky Law School Faculty Workshop. Lexington, KY, April 2013.

Presentation, “On Double-Distortion Arguments, Distribution Policy, and the Optimal Tax Mix,” Duke Law Tax Policy Seminar. Durham, NC, March 2013.

Presentation, “On the Future of Tax Salience Scholarship: Operative Mechanisms and Limiting Factors,” One-Hundred Years of the Federal Income Tax Symposium. Florida State Law School, Tallahassee, FL, March 2013.

Panelist, “California Tax Reform,” Academics and Policymakers Colloquium, University of California Center Sacramento. Sacramento, CA, February 2013.

Presentation, “Will Obamacare Deliver?: A Story of Healthcare and Taxes,” Northern California Tax Roundtable. Santa Clara Law School, Santa Clara, CA, December 2012.

Presentation, “Tax Aspects of Healthcare Legislation,” CalCPA 2012 Tax Update and Planning Conference. Burbank, CA, and San Francisco, CA, November 2012.

Testimony, Vermont General Assembly, Sales and Use Tax Study Committee, “Vendor Compensation as a Possible Solution.” Montpelier, VT, October 2012.

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

Panelist, “Implementing Health Care Reform—What the Headlines Missed,” Southeastern Association of Law Schools Annual Conference. Amelia Island, FL, August 2012.

Presentation, “Toward a Theory for the Optimal Tax Mix,” Law and Society Annual Conference. Honolulu, HI, June 2012.

Presentation, “How the Affordable Care Act Will Create Perverse Incentives Harming Low and Moderate Income Workers,” Northern California Tax Roundtable. UC Berkeley Law School, Berkeley, CA, June 2012.

Presentation, “How the Affordable Care Act Will Create Perverse Incentives Harming Low and Moderate Income Workers,” Seventh Annual Junior Tax Scholars Workshop. Hastings Law School, San Francisco, CA, June 2012.

Presentation, “Three Essays on Tax Salience,” Penn Law Tax Policy Seminar. Philadelphia, PA, April 2012.

Presentation, “Toward a Theory for the Optimal Tax Mix,” Critical Tax Conference. Seton Hall Law School, Newark, NJ, March 2012.

Presentation, “A Better Way Forward for State Taxation of E-Commerce,” National Tax Association 104th Conference on Taxation. New Orleans, LA, November 2011.

Presentation, “A Better Way Forward for State Taxation of E-Commerce,” Northern California Tax Roundtable. UC Davis Law School, November 2011.

Presentation, “The Affordable Care Act’s Effective Taxes on Low and Moderate Income Workers,” NYU/UCLA Annual Tax Policy Conference: Tax Law and Health Care Reform. Los Angeles, CA, October 2011.

Presentation, “Experimental Evidence of Tax Framing Effects on the Work/Leisure Decision,” Boulder Conference on Empirical Tax Law. University of Colorado Law School, Boulder, CO, July, 2011.

Presentation, “The New Fiscal Politics, Government Shutdowns, and the Case for Default Budgets,” Sixth Annual Junior Tax Scholars Workshop, . UC-Irvine Law School, Irvine, CA, June 2011.

Presentation, “The New Fiscal Politics, Government Shutdowns, and the Case for Default Budgets,” Law and Society Annual Conference,. San Francisco, CA, June 2011.

Presentation, “Three Essays on Tax Salience: Market Salience and Political Salience,” Tulane Tax Roundtable. New Orleans, LA, March 2011.

Presentation, “Tax Salience and Tax Expenditures,” Urban / Brookings Tax Policy Center and Loyola-LA Conference on Tax Expenditure Reform. Los Angeles, CA, January 2011.

Presentation, “The Way Forward for State Taxation of eCommerce,” American Association of Law Schools Annual Conference. San Francisco, CA, January 2011.

Presentation, “On Tax Salience: Market Salience and Political Salience,” National Tax Association 103rd Conference on Taxation. Chicago, IL, November 2010.

Panelist, Harvard Law School Workshop on Current Research in Taxation. Cambridge, MA, October 2010.

Presentation, “On Tax Salience: Market-Salience and Political-Salience,” Loyola-L.A. Tax Policy Colloquium. Los Angeles, CA, September 2010.

Presentation, “On Tax Salience,” Boulder Roundtable on Tax and Distributive Justice. Boulder, CO, July 2010.

Presentation, “Toward a Theory for the Optimal Number of Tax Instruments,” Fifth Annual Junior Tax Scholars Workshop. Notre Dame Law School, South Bend, IL, June 2010.

Presentation, “On Tax Salience,” Law and Society Annual Conference. Chicago, IL, June 2010.

Presentation, “Experimental Evidence of Tax Framing Effects on the Work/Leisure Decision,” Northern California Tax Roundtable. Hastings Law School, San Francisco, CA, April 2010.

Presentation, “The New Fiscal Politics and California’s Budget Reform Options” UC Hastings Constitutional Law Quarterly Annual Symposium—Waking from the California Dream: The Past, Present, and Future of California's Fiscal Constitution. San Francisco, CA, February 2010.

Presentation, “On Tax Salience,” UCLA Law School Tax Policy Workshop. Los Angeles, CA, January 2010.

Presentation, “Shedding Some Light on ‘Hidden Taxes’: An Evaluation of Tax Salience and Fiscal Illusion,” Northern California Tax Roundtable. Stanford Law School, November 2009.

Presentation, “Preventing State Budget Crises: Redefining ‘Tax Cuts’ and ‘Tax Hikes,’” National Tax Association 102nd Conference on Taxation. Denver, CO, November 2009.

Testimony, California State Assembly, Committee on Revenue and Taxation, Informational Hearing on “Academic Perspectives on the Tax Recommendations of the Commission on the 21st Century Economy.” Sacramento, CA, October 2009.

Presentation, “Supermajority Rules and Budgeting Dynamics,” New America Foundation and UC Center Sacramento Roundtable on “Funding California’s State and Local Governments.” Sacramento, CA, June 2009.

Presentation, “Experiments on Tax Salience,” Fourth Annual Junior Tax Scholars Workshop. Brooklyn Law School, New York, NY, June 2009.

Presentation, “Toward a Better Model of Tax Evasion,” Twelfth Annual Conference for the Association of the Study of Law, Culture and the Humanities. Suffolk University Law School, Boston, MA, April 2009.

Testimony, California State Assembly, Committee on Revenue and Taxation, Informational Hearing on “California’s Tax System in Crisis and Beyond.” Sacramento, CA, March 2009.

Presentation, “Taxation and Incentives in the Business Enterprise,” Japanese Government Research Institute of Economy, Trade, and Industry. Tokyo, Japan, January 2009.

Presentation, “Budget & Taxation in California,” Mercatus 2008 Capital Campus California Winter Retreat. Sonoma, CA, December 2008.

Presentation, “Economic Theory and Tax Administration,” Third Annual University of Michigan and Peking University Conference on “Comparative Tax Administration: Chinese and US Perspectives.” University of Michigan School of Law, October 2008.

Presentation, “Optimal Tax Theory Meets Tax Avoidance,” Berkeley Law School Faculty Retreat. Bodega Bay, CA, September 2008.

Presentation, “Experiments on Tax Salience,” Third Annual Junior Tax Scholars Workshop. NYU Law School, New York, NY, June 2008.

Presentation, “Proposition 13 and California’s Fiscal Constitution,” UC Berkeley conference on “Proposition 13 at 30: The Political, Economic, and Fiscal Impacts.” Berkeley, CA, June 2008.

Presentation, “Optimal Tax Theory Meets Tax Avoidance,” NYU Tax Policy Colloquium. New York, NY, April 2008.

Presentation, “Optimal Tax Theory Meets Tax Avoidance,” Michigan Law School Tax Policy Workshop. Ann Arbor, MI, April 2008.

Presentation, “Avoiding the Crunch: New Ideas for Addressing Budget Deficits,” Mercatus Center Capital Campus Program. Sacramento, CA, February 2008.

Presentation, “Managing State Budget Crises,” Penn Law Tax Policy Seminar. Philadelphia, PA, October 2007.

Presentation, “On the Debate over Consumption Taxation, and Implications for the US States,” Second Annual Junior Tax Scholars Workshop. BU Law School, Boston, MA, June 2007.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," Harvard Law School Faculty Workshop. February 2007.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," Yale Law School Faculty Workshop. February 2007.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," UC Berkeley Law School Faculty Workshop. January 2007.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," Northwestern Law School Faculty Workshop. January 2007.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," University of Illinois Law School Faculty Workshop. January 2007.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," USC Law School Faculty Workshop. December 2006.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," Emory Law School Faculty Workshop. December 2006.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," George Washington University Law School Faculty Workshop. November 2006.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," Santa Clara Law School Faculty Workshop. November 2006.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," University of Texas Law School Faculty Workshop. October 2006.

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