

**Tax Policy
Spring 2024
Professor David Gamage**

Units: 2

Meeting Time: Tuesdays, 3:30-5:10 pm

Meeting Location: room 4

Professor's E-mail: dgamage@missouri.edu

Professor's Office: 309

Office Hours: 3:20 to 4:40 pm on Thursdays or by appointment.

(I have an open-door policy and—so long as my door is open—you are welcome to stop by my office without e-mailing in advance, either during my scheduled office hours or at any other time. However, I schedule meetings on a first-to-email-me first-to-be-served basis, so I highly recommend that you e-mail me in advance, as otherwise I may already have an appointment scheduled when you stop by. I am very happy to schedule either Zoom or in-person office hour appointments, either during my regular office hours or for other times, as best fits both your and my availability. **Please e-mail me to schedule an appointment.**)

Course Description

This seminar course will cover assorted topics relating to the law, theory, and policy of taxation and public finance—both in the United States and internationally, and at both the federal and the state and local levels. The specific topics covered will depend primarily on students' interests and choices for paper topics.

This course satisfies the School of Law's writing requirement. Students will be required to write a seminar paper of at least twenty pages in length. Students will be expected to present their seminar papers to the class and also to write and present a series of short critical reaction papers analyzing supplementary readings and sources found while researching their seminar papers. Students will be graded primarily on their seminar papers, and secondarily on their presentations, critical reaction papers, and on class participation; there will not be a final exam.

Students will be expected to perform as active participants in learning and analyzing the course materials, both in preparation for class sessions and during class discussions. The emphasis will be on improving lawyerly skills as related to tax policy topics.

There are no prerequisites for this course. Students may find it helpful to have previously taken or to be concurrently enrolled in the Basic Income Tax course, but

this is not required. Similarly, students wishing to take the Basic Income Tax course may find it helpful to have previously taken or to be concurrently enrolled in this course.

Course Requirements and Expectations

Each student will be required to write a seminar paper of at least twenty pages in length (double-spaced, twelve-point font). These seminar papers may be on any topic related to taxation or public finance.

Options for the format and style of these seminar papers include, but are not limited to: (1) an essay critically reviewing or responding to an existing piece of tax scholarship, (2) a book review assessing a book related to taxation or public finance, (3) an essay presenting a novel argument or insight about taxation or public finance that is original to the student—such as a Law Journal Note, (4) a white paper analyzing policy options for how a government or governments should deal with a selected tax policy issue, (5) a client advisory memo explaining some recent development in tax law or policy and how this development might affect taxpayers, (6) an Amicus brief arguing how a court should decide on some legal issue related to taxation or public finance, (7) a comment on a proposed rule or regulation being considered by an administrative agency with tax responsibilities, or (8) a letter to a legislator or a group of legislators arguing how they should vote on some tax-related issue.

There are no fixed requirements as to citations or style. Students should follow a citation and style format appropriate for the type of seminar paper the student is writing (such as any of the above options).

By **5 pm on April 19th**, every student must submit a rough draft of their seminar paper. These rough drafts should be submitted through the “Assignments” area of the course website and will be available for the other students in the course to read via the discussions area. Each student will then be expected to present their seminar paper to the class in the final class session. Each student will also be expected to read and provide comments and suggestions on every other student’s rough draft in that final class session. Finally, each student must submit their completed seminar paper through the “Assignments” area of the course website by **5 pm on May 10th**. All documents submitted through the course website should be in either Word or PDF format.

In addition to writing and presenting a seminar paper, each student will also be expected to write and present a series of short critical reaction papers. These papers are **due no later than 5 pm on the days before each class session**, with the exceptions of both the first (introductory) class session and the final (paper presentation) class session. These papers should be submitted through the discussion section of Canvas in either Word or PDF format. These critical reaction papers will be

available for the other students in the course to read via the discussions area, and each student is expected to ask a question or offer suggestions to every other student on each weekly critical reaction paper, either in-class or via the discussions area of Canvas.

Prior to writing each such critical reaction paper, each student should find and select two different sources to review. These sources can be news stories or commentary, law journal articles or other scholarly essays, judicial cases or administrative rulings, proposed legislation, book chapters, or anything else that might serve as a source related to some topic in taxation or public finance. Students should pick sources that relate to the research they are doing to either write their seminar paper or to select a topic for their seminar paper. If a student picks a longer source to review (for instance, a law journal article), the student should feel free to review only a portion of that source, and the student may also opt to select two distinct portions of a longer source as the student's two different sources to review for the week.

Until students have selected a topic for their seminar paper and begun researching that paper topic, I recommend that students consider picking at least one of their sources each week from a recent issue of a Tax Analysts publication: either Tax Notes Federal, Tax Notes State, or Tax Notes International.¹ Doing this can be helpful for finding a seminar paper topic related to current developments, and, for any students potentially interested in careers related to taxation or public finance, it is a good habit to begin regularly reading these (or other similar) publications related to current developments.

I will also post a series of articles to the Canvas site that students may wish to look through when selecting sources to review. Another option would be to obtain a recently published book related to taxation or public finance and to review chapters of that book each week, until you have selected a seminar paper topic (this approach works especially well for students considering writing book reviews for their seminar papers). I would be happy to help you find a book or other sources related to topics you are interested in; just e-mail me to let me know what you might be looking for.

After reading both of the selected sources, each student must write and submit a critical reaction paper consisting of the following seven elements: (1) the student's

¹ To create an account to access these Tax Analysts publications, complete the following steps:

1. Click this [link](#).
2. Create your account using your Mizzou email.
3. Click the link you receive through your email to verify your account.

Then, to access your account, complete the following steps:

5. Sign in with your email and password.
6. Click on "Subscriptions" in the upper right corner.
7. Under "Magazines", click on your choice of (1) Tax Notes Federal, (2) Tax Notes State, or (3) Tax Notes International.

If you have any difficulties or questions, please email Abdulrahman Alzahrani, Reference and Electronic Services Librarian, at aalzahrani@missour.edu

name and either the class session or the date for which the critical reaction paper is being submitted, (2) a one-paragraph summary explanation of what progress the student has made toward writing their seminar paper along with both either a description of the student's chosen paper topic or possible topics that the student is considering and either what type of seminar paper that the student plans to write or what types of seminar papers that student is considering writing, (3) the title of the first source to be reviewed and either a link to a URL or a citation to where that first source can be found, (4) a one-paragraph explanation of how the first source relates to either the student's chosen seminar paper topic or a possible seminar paper topic that the student is considering, (5) the title of the second source to be reviewed and either a link to a URL or a citation to where that second source can be found, (6) a one-paragraph explanation of how the second source relates to either the student's chosen seminar paper topic or a possible seminar paper topic that the student is considering, (7) either a one-paragraph summary explanation of what the student plans to do over the upcoming week to work on the student's seminar paper or at least one question the student has about either or both of the student's chosen sources.

These critical reaction papers will be graded on a full-credit/partial-credit/no-credit basis. You will receive full credit so long as you complete all of the required reaction papers and turn them in by the deadlines (no later than 5 pm on the days before each class session, with the exceptions of both the first introductory, class session and the final, paper presentation class session).

Once a student has completed a detailed outline for their draft paper, the student may submit that outline in lieu of one of their sources for a week, but not in lieu of both sources and only for a single week. Once a student has written at least a substantial section of their draft paper, the student may submit that section of their draft paper in lieu of one of the sources for the week, but each distinct such written section may only be used in lieu of one source for a single week. If a student has written two distinct substantial sections of their draft paper, the student may submit both of these in lieu of both sources for the week. Any students submitting either an outline or a written section of their draft paper in lieu of a source for a week must accompany this by writing an abstract paragraph (to accompany the outline) or a paragraph summarizing the section of writing submitted and how that section fits in with the plan for the rest of the student's paper (to accompany each written section of the draft paper).

During a typical class session, we will go around the room twice with students presenting portions of their reaction papers in each go-around. On the first go-around, each student will present their summary explanation of the progress they have made toward writing their seminar paper, and also their first source and how that source relates to their seminar paper topic or a possible paper topic they are considering writing on. Then, on the second go-around, each student will present their second source and how that source relates to their seminar paper topic or a possible paper topic they are considering writing on, and also their summary

explanation of what the student plans to do over the upcoming week to work on the student's seminar paper or at least one question the student has about either or both of the student's chosen sources.

Following each student's presentation in each go-around, there will be time for other students to ask questions or offer suggestions for the student's seminar paper research. **Each student is expected to ask a question or offer suggestions to every other student on each weekly critical reaction paper, either in-class or via the discussions area of Canvas.** The Professor may also offer suggestions or ask or answer questions.

Students will be graded primarily based on their final seminar papers, and secondarily based on the combination of their presentations, critical reaction papers, rough drafts of their seminar papers, and on their class participation (including the questions and suggestions they offer other students via the discussion area of Canvas). Presentations, rough drafts, and class participation will be graded mostly on a full-credit/partial-credit/no-credit basis. To receive full credit, a student must participate helpfully during class discussions and/or via the discussions area of Canvas, deliver presentations succinctly and in a manner that demonstrates careful preparation, and meet all deadlines timely. I expect that most students will receive full credit for their presentations, rough drafts, and class participation.

Grading will thus primarily be based on students' final seminar papers. However, in the event that multiple students submit seminar papers of equivalent quality and also receive full credit on presentations, critical reaction papers, rough drafts, and class participation, and if one or more of these students demonstrated exceptional excellence in that student's participation, critical reaction papers, and/or presentations, I may choose to account for this and to use it as a tie-breaker in awarding final grades.

Course Goals and Learning Objectives

First, students will gain knowledge and understanding of topics related to the law, theory, and policy of taxation and public finance. This knowledge will be helpful for any student interested in a career related to tax law or public finance and also for any student interested in a career related to most any area of domestic policy or international economic policy.

Second, students will have the opportunity to work toward improving their writing and research skills. Writing and research skills are crucial for the success of any lawyer or law school graduate. Students will primarily be graded on their seminar papers, and students will have the opportunity to revise these papers following their receiving comments.

Third, students will have the opportunity to work toward improving their presentation skills and confidence. Being able to clearly and succinctly present the results of one's research and analysis is another key skill for the success of any lawyer or law school graduate. Gaining skill and confidence in making presentations requires repeated practice, and so each student will deliver short presentations of their critical reaction papers during most of the weeks of this course and will also present the rough draft of their seminar paper in one of the final weeks of the course. To alleviate possible stress, all of these presentations will mostly not be graded (beyond the full-credit/partial-credit/no-credit system). Nevertheless, having the opportunity to practice delivering presentations during this class should improve students' skill and confidence in delivering presentations in the future.

Attendance

Regular attendance and participation are required, except when you have an excused reason for being absent. Both ABA Standards and the law school's academic regulations require "regular attendance" as a condition for awarding credit for a class. However, if you have any health-related or weather-related travel concerns about attendance, please do stay home for the days in which such concerns apply. I am happy to excuse absences for any health-related or weather-related travel reasons or for any valid professional or personal related reasons (such as job interviews), to the extent permitted by Law School, University, and ABA policies. Please email me if you will be missing class due to any situation that does not affect the entire class.

To receive full participation credit for any class session you miss for an excused reason, you must submit your critical reaction paper by the same deadline as applies to other students and then you must read each other student's critical reaction paper and offer a question or suggestion through the discussions area of the course website.

If you must miss the final (presentation) class session for an excused reason, you must let me know that you will need to miss that class session at the earliest possible date. To receive full credit, we will then need to schedule a makeup time for you to present your rough draft to me and to the other students.

Disability Accommodation

The School of Law collectively and I personally are committed to accommodating students who have disabilities. If I can reduce disability-related barriers to the course and you feel comfortable sharing your needs with me, please feel free to contact me in person or by email. Some accommodations require time to provide, so the earlier I know about them, the better.

If you require disability-related accommodations that I cannot individually provide (such as a notetaker, extended time on exams or professional captioning), please

contact the Law School's Registrar Denise Boessen (Room 203) and the Associate Dean for Academic Affairs Ben Trachtenberg. They will advise you as to the steps you need to take, such as establishing an Accommodation Plan with the Disability Center.

Intellectual Pluralism

The School of Law community welcomes intellectual diversity and respects student rights. Students who have questions concerning the quality of instruction in this class may address concerns to either the Dean or Director of the Office of Student Rights and Responsibilities (<http://osrr.missouri.edu>). All students will have the opportunity to submit an anonymous evaluation of the instructor at the end of this course.

Academic Integrity

Academic integrity is fundamental to the activities and principles of the School of Law. All members of the law school community must be confident that each person's work has been responsibly and honorably acquired, developed, and presented. Any effort to gain an advantage not given to all students is dishonest whether or not the effort is successful. The law school community regards breaches of the School of Law's Honor Code as extremely serious matters. In the event that you violate our Academic Integrity rules on any portion of the work required for this class, you may expect a failing grade in this course as well as possible disciplinary sanctions ranging from probation to expulsion.

When in doubt about plagiarism, paraphrasing, quoting, collaboration, or any other form of cheating, feel free to email me or talk to me after class or during office hours.