

# **Seminar: Tax Policy**

Visiting Assistant Professor Morgan L. Holcomb  
Spring 2009 – Tuesdays 1:00 to 2:50

## **Course Materials**

Taxing Ourselves, Slemrod & Bakija, (4<sup>th</sup> ed) will be our primary text. We will also have significant reading assignments from other sources. These additional reading assignments will be posted under course materials on **TWEN**, or available on-line.

## **Office Hours**

My office is located in room 210E. I am available to meet with you on Mondays, Thursdays, and Fridays. Feel free to stop by or you can reach me by phone, 651-523-2546, or by e-mail, mholcomb01@hamline.edu to schedule an appointment.

## **Attendance:**

Regular attendance is critical to a seminar, and compliance with the law school's attendance policy is required. More than two absences puts students at risk.

## **Learning Goals:**

In this seminar, we will explore tax policy. Through a focus primarily on the federal income tax, we will develop an understanding of the basic elements of a “good” tax system, and will begin to understand how those basic elements interact and often conflict.

In addition to fostering an in-depth understanding of tax policy, this course will focus on the following:

- **Research & writing:** Each student will improve his or her research and writing through researching and drafting a substantial, law-review quality seminar paper.
- **Mastery of basic tax policy concepts:** Students will demonstrate a mastery of basic tax policy concepts through written work and through in-class exercises.
- **Editing:** Students will demonstrate competence in editing by providing substantive edits and feedback to their colleagues. Student editors will provide both line editing (e.g., fixing typos) and substantive feedback (e.g., comments on organization, strengthening arguments, etc.).
- **Listening:** Good listening is critical to good lawyering. Through specific classroom exercises, students will improve their critical listening skills.
- **Oral communication:** Students will practice communicating clearly, effectively, and persuasively in a peer-setting.
- **Oral presentation:** Students will practice and hone oral presentation skills through specific in-class exercises and through a presentation / defense of their individual paper.

## Grading:

Grades will be based on the following requirements:

- A. **Contribution to Class Discussion** - (10 points)
  - a. You are expected to come to class, to have done the required reading, and to participate actively and constructively in the discussion.
  - b. You are expected to participate in any collaborative learning exercises that take place during class.
  
- B. **Discussion Questions** – (12 points)
  - a. For classes **2 through 7** you will e-mail me two discussion questions based on the readings the day *before* class (prior to 10 p.m. Monday).
  - b. The two questions should be substantive and reflective of the reading and will be used as the basis of class discussion.
  
- C. **Paper**
  - a. You will research and write a paper on a significant topic in the field of tax policy.
  - b. During classes **3 and 4** you will briefly report on your search for an appropriate topic.
  - c. Each student will submit a topic to me no later than **Friday, Feb. 13**.
  
- D. **Reflection Paper** – (5 points)
  - a. A one-page reflection paper on the topic is due on **Friday, Feb. 27**.
  - b. The reflection paper should explore your impressions of the topic, and should contain your understanding of the existing literature on the topic, and your ideas for how you will develop the paper.
  - c. Indicate your preference for presentation date in your reflection paper (failure to indicate a preference will be read as a preference to present on the first day of student presentations).
  
- E. **First Draft** – (10 points)
  - a. The first draft of your paper is due in class the week *before* your class presentation.
  - b. Your first draft will be a work-in-progress, but is expected to include a complete background and analysis section which develops and supports your position. Note: A first draft is not the same as a rough draft.
  
- F. **Editing Papers** – (21 points)
  - a. For classes **11, 12, and 13** you will read and edit your peers' papers.
  - b. For the class periods during which you read, you will turn in *to me* the draft of your classmates' papers outlines fully marked and edited for issues of both form and substance. After I review these comments I will turn over the edited drafts to the authors for incorporation in their final drafts.

**G. Class Presentation – (20 points)**

- a. Each student will give a thirty to forty-five minute presentation based on his or her topic. The presentation will not be a summary of the paper as the class will have read your paper prior to your presentation. Instead, the presentation will be a creative and engaging exploration of your topic.
- b. Please allow for class discussion and reflection during your presentation.

**H. Final Draft – (22 points)**

- a. The final draft of your paper is due on **Dec. 7, 2007** and should reflect the comments the members of the class made on your first draft to the extent they are valuable to your paper. Final papers should reflect the suggestions and comments made by the professor.
- b. The final draft of your paper will be a minimum of 25 double-spaced pages, but no longer than 35 double-spaced pages, including footnotes. The above the line text will be in 12 point standard font and the footnotes will be single-spaced, 10 point standard font, and in Bluebook form.

**I. Turning in papers:**

- a. Papers may be turned in via e-mail to mholcomb01@hamline.edu; e-mail is preferred; hard copies may be turned in directly to me.
- b. Extension will be granted for extraordinary circumstances only.

**Class Schedule and Reading Assignments through Class 3**

**Class 1 – January 20: Introduction to Tax Policy & Why Tax?**

- Taxing Ourselves, 1-53
- Treasury Dep't Report to the President, Tax Reform for Fairness, Simplicity & Economic Growth, Vol. 1, pp. 1, 13-20 (1984) (full report available at <http://www.treas.gov/offices/tax-policy/library/tax-reform/>)
- Report of the President's Advisory Panel on Federal Tax Reform, Simple Fair, and Pro-Growth: Proposals to Fix America's Tax System ("2005 Tax Reform Report"), pp. 1-9 (full report available at <http://www.taxreformpanel.gov/final-report>)

**Class 2 – January 27: Fairness & Progressive Taxation**

- Taxing Ourselves, Chapter 3
- Jeffrey A. Schoenblum, Tax Fairness or Unfairness? A Consideration of the Philosophical Bases for Unequal Taxation of Individuals, 12 Am. J. of Tax Policy 221, 225-257 (1995)

- Anthony C. Infanti, Tax Equity, 55 Buffalo Law Review 1191, 1191-1221 (2008)
- Kirk J. Stark, Fiscal Federalism & Tax Progressivity: Should the Federal Income Tax Encourage State & Local Redistribution?, 51 UCLA L. Rev. 1389, 1390-96, 1406-11, 1417-34 (2004) (available on Westlaw)
- Institute on Taxation & Economic Policy, Who Pays? A Distributional Analysis of the Tax Systems in All 50 States, (2<sup>nd</sup> ed. 2003) (available at <http://www.itepnet.org/wp2000/text.pdf>). Caution – this document is very long; read the Introduction & Summary of Findings and skim the state-by-state results.

### **Class 3 – February 3: Issues of Timing: Why “When” Matters & Imputed Income**

- Lee Anne Fennell & Kirk J. Stark, Taxation Over Time, 59 Tax L. Rev. 1 (2005)
- Edward J. McCaffery, Fair Not Flat: How to Make the Tax System Better and Simpler, pp. (2002) (excerpt distributed in class and available in my office)
- Michael J. McIntyre and Oliver Oldman, *Taxation of the Family in a Comprehensive and Simplified Income Tax*, 90 HARV. LAW REV. 1573, 1607-15, 1617-20 (1977)
- Edward J. McCaffery, *Taxation & the Family: A Fresh Look at Behavior Gender Biases in the Code*, 40 U.C.L.A. Law Rev. 983, 1001-05, 1055-58 (1993)
- Mary Louise Fellows, *Rocking the Tax Code: A Case Study of Employment-Related Child-Care Expenditures*, 10 YALE J.L. & FEMINISM 307, 355-68 (Section III) (1998)

**[May 5 – Final Papers due no later than 4:30 p.m.]**