

## **RICHARD D. POMP**

University of Connecticut Law School  
65 Elizabeth Street, Hartford, Connecticut  
06105-2290

[Richard.pomp@uconn.edu](mailto:Richard.pomp@uconn.edu)

Tel 860 983 8341

### **ACADEMIC APPOINTMENTS**

Alva P. Loiselle Professor of Law, University of Connecticut, School of Law, 1992-present; Professor of Law, 1979-present; Associate Professor of Law, 1976-1979.

Adjunct Professor, NYU Law School, 1987-present.

Visiting Professor, Harvard Law School, 1999-2000.

Visiting Professor, NYU Law School, 1988.

Distinguished Professor in Residence, Chulalongkorn Law School, Bangkok, 1988.

Visiting Scholar, University of Tokyo Law School, 1987.

Visiting Professor, Boston College, 1987.

Visiting Scholar, Harvard Law School, 1984-1985.

Visiting Professor, University of Texas, 1981.

Instructor of Law, Boston College Law School, 1975-1976.

Director, International Tax Program, Harvard Law School, 1973-1976.

### **Courses Taught**

Federal Income Taxation, Corporate Income Taxation, International Taxation, Tax Policy, State and Local Taxation, American Indian Taxation.

## **EDUCATION**

Harvard Law School, Cambridge, Massachusetts J.D.  
1972 *magna cum laude*

University of Michigan, Ann Arbor, Michigan.  
B.S. 1967 *summa cum laude*

## **PRIZES AND AWARDS**

2024 Distinguished Faculty Research Scholar Award.

Member of the American College of Tax Counsel, 2023-present.

UConn Law School Alumni Association Distinguished Service Award,  
2023.

Board of Trustees Distinguished Professor, 2022.

Perry Zirkel '76 Distinguished Teaching Award, 2017.

Recipient of a Fulbright Award, 2015.

Connecticut Law Tribune, 2015 Professional Excellence Award.

2014 Council on State Taxation (COST), Excellence in State Taxation Award.

2013 State Tax Person of the Year, Tax Analysts.

2012 University of Connecticut's Faculty Excellence in Teaching---Graduate  
Level.

Bureau of National Affairs (BNA), Distinguished Service in State and Local  
Tax Law (2011).

All Decade State Tax Team, State Tax Notes, 2010.

NYU Institute on State and Local Taxation, Outstanding Achievement in State  
and Local Taxation (2008).

**PROFESSIONAL ACTIVITIES**

Member, State Tax Research Institute Advisory Board, 2024-present.

Consultant, Alaska Department of Revenue, 2023-present.

Consultant, North Carolina Chamber Legal Institute, 2021.

Consultant, Stand for Children, 2020-2021.

Consultant, Alaska Legislature, 2020-2021.

Consultant, Connecticut Office of Policy and Management, 2019-2020.

Consultant, Washington Commissioner of Insurance, 2019-2020.

Consultant, Washington Attorney General, 2016-2018. Consultant,

City of Kansas City, Missouri, 2015-2016.

Hearing Officer, Multistate Tax Commission, 2013.

Advisory Board, Paul J. Hartman Forum, 2013-present.

BNA Tax Advisory Board, 2011-present.

Member, California Commission on the 21<sup>st</sup> Century Economy, 2009-2010.

Co-Reporter for the Revision of the Uniform Division of Income for Tax Purposes Act (UDITPA), 2008-2009.

Advisory Board, State Sales Tax Alert, 2008-2010.

Member, Connecticut Streamlined Sales Tax Commission, 2007-2008.

Advisory Board, Pew Charitable Foundation Tax Project, 2007-2008.

General Editor, Lexis Connecticut Practice Insights, 2006-2009.

Member, Connecticut Business Tax Credit and Tax Policy Review Committee, 2005.

Consultant, State of Delaware, 2002.

Consultant, South Carolina Department of Revenue, 2002-2003, 2005-2006.

Consultant, Treasurer, State of New Jersey, 2002-2003.

Consultant, City of San Francisco, 2001-2003.

CCH, State Tax Advisory Board, 2000-2011.

Advisory Board, Interstate Tax Report, 2000-2010.

BNA Tax Management State Tax Advisory Board, 2000-present.

Consultant, California Legislature, 2000.

Consultant, State of West Virginia, 2000.

Consultant, California Franchise Tax Board, 2000.

Consultant, Alaska Department of Revenue, 1999-2010.

Consultant, New York Department of Taxation and Finance, 1998-1999.

Consultant, Pew Charitable Foundation, 1998-2000.

Consultant, Tennessee Attorney General, 1998-1999, 2001-2003.

Consultant, Montana Department of Revenue, 1998-1999, 2004-2008, 2016.

Consultant, U.S. Department of the Treasury, 1997-2000.

Consultant, U.S. Department of Justice, 1997, 2001.

Advisory Board, Deloitte & Touche Center for Multistate Taxation at University of Wisconsin, 1997-2014.

Consultant, Louisiana Department of Revenue, 1995-2000.

Consultant, Utah Attorney General, 1994-1995.

Property Revaluation Task Force, Connecticut Institute of Municipal Studies, 1993.

Consultant, IMF, 1993, 1999.

Consultant, Multistate Tax Commission, 1993, 1996-2004, 2009-2010, 2014, 2016.

Consultant, Illinois Department of Revenue, 1993.

Consultant, North Dakota Department of Revenue, 1992-1993, 1999-2005.

Consultant, IRS, 1992-94.

Editorial Advisory Board, State Income Tax Alert, 1992-1999.

Columnist, Natural Resources Tax Review, 1992-1993.

Member, Blue Ribbon Committee on Municipal Overburden for the City of Hartford, 1991.

Advisory Board, State Tax Notes, 1991-present.

Consultant, Texas Comptroller of Public Accounts, 1991, 2002-2004.

Advisory Board, Center for State and Local Taxation, 1990-present.

Short Review Editor, Tax Notes International, 1989-1994.

Member, Connecticut Task Force to Study and Evaluate State Tax Revenue and the Current Tax Base, 1989-1991.

Special Counsel, Connecticut Senate Majority Leader, 1989, 1991.

Consultant, Ministries of Justice and Finance, The Gambia, 1989 (HIID).

Member, Consulting Group on Tax Policy and its Impact on Land Use, Lincoln Institute of Land Policy, 1988-2000.

Consultant, Ministry of Finance, Republic of Indonesia, 1988-1989 (HIID).

Instructor, NYU-IRS Continuing Legal Education Program, 1988, 1989, 1991.

Educational Leader, Soviet-American Legal Tour, 1987.

Consultant, Connecticut Conference of Municipalities, 1987, 1989, 1991.

Consultant, Connecticut Attorney General, 1986, 2002-2004.

Advisory Board, NYU Institute on State and Local Taxation, 1984-present.

Director, New York State Tax Study Commission, 1982-1987.

Consultant, Citizens for Tax Justice, 1981.

Consultant, Appalachian Research and Defense Fund, 1981.

Referee, National Tax Journal, 1980-2005.

Consultant, World Bank, 1980.

Chairman of the Board, Institute on Taxation and Economic Policy, 1979-2016.

Consultant, People's Republic of China, 1979-1982, 1987.

Advisory Committee, Assessment and Valuation Legal Reporter, 1979-1993.

Consultant, City of Hartford, 1978-1980.

Consultant, Connecticut Department of Education, 1978-1979.

Consultant, Hartford Chamber of Commerce, 1978-1979.

Consultant, United Nations Conference on Trade and Development, 1977-1978.

Consultant, Navajo Nation, 1977-82.

Consultant, U.S. Office of Technology Assessment, 1977.

Consultant, Ministry of Finance, Mexico, 1977.

Consultant, Commissioner of Taxation, Republic of Zambia, 1976-1978.

Consultant, United Nations Development Program, 1975.

Editor, *European Taxation*, and Research Associate, International Bureau of Fiscal Documentation, the Netherlands, 1972-1973.

Commissioned Officer, U.S. Public Health Service, 1968-1970.

## **PUBLICATIONS**

### **BOOKS, REPORTS, AND MONOGRAPHS**

RESISTING THE SIREN SONG OF GROSS RECEIPTS TAXES: FROM THE MIDDLE AGES TO MARYLAND'S TAX ON DIGITAL ADVERTISING (2022).

A REPORT TO THE CONNECTICUT OFFICE OF POLICY AND MANAGEMENT REGARDING PROPOSED PAYROLL TAX (2020).

MYTH VS. REALITY: AIRBNB & ITS VOLUNTARY TAXCOLLECTION EFFORTS (2019).

STATE AND LOCAL TAXATION (NINTH EDITION, 2019) (EARLIER EDITIONS OMITTED).

2017 CCH GUIDEBOOK TO CONNECTICUT TAXES (ED.) (EARLIER EDITIONS OMITTED).

MODERNIZING THE STATE CORPORATE INCOME TAX: MARKET-BASED APPORTIONMENT FOR CONTENT PROVIDERS (MOTION PICTURES ASSOCIATION OF AMERICA (2015)).

REPORT OF THE HEARING OFFICER, MULTISTATE TAX COMPACT ARTICLE IV [UDITPA] PROPOSED AMENDMENTS (2013).

STATE TAXATION OF AMERICAN INDIANS, THE TRIBES AND THOSE DOING BUSINESS WITH THEM: SOVEREIGNTY, INDIAN COMMERCE CLAUSE, TREATIES AND STATUTES (BNA, 2014).

THE ESCHEAT OF GIFT CERTIFICATES: POLICY AND LEGAL CONSIDERATIONS (2005) (WITH R. KAY).

TAXING SMARTER: PROPOSALS FOR INCREASED ACCOUNTABILITY AND TRANSPARENCY IN THE CONNECTICUT TAX STRUCTURE (2005).

TAX PREFERENCES FOR EXTRACTIVE INDUSTRIES: OIL & GAS, COAL, NONFUEL MINERALS, TIMBER, AND FISHING (2000) (WITH M. MCINTYRE).

PEOPLE'S REPUBLIC OF CHINA: TAXATION AND THE RULE OF LAW (1999) (WITH J. LI ET AL.).

CORPORATE TAX POLICY AND THE RIGHT TO KNOW: IMPROVING STATE TAX POLICYMAKING BY ENHANCING LEGISLATIVE AND PUBLIC ACCESS (1993).

LEGAL AND ADMINISTRATIVE ASPECTS OF COMPENSATION, TAXATION AND RELATED POLICY MEASURES: SUGGESTIONS FOR AN OPTIMAL POLICY MIX (1977) (WITH O. OLDMAN).

REPORT ON THE INTERNAL TRAINING PROGRAM OF ZAMBIA'S DEPARTMENT OF TAXES (1976).

## ARTICLES

*The Case Against Excluding Gross Receipts from the Sales Factor* 42 J. of State Taxation 29 (2024).

*Tax Injunction Act Needs Facelift to Resolve State Case Backlogs* Tax Insights and Commentary, Bloomberg, Tax March 19, 2024

*Expert Analysis, Cost To Gov't Means Justices Must Review NC Sales Tax Case*, Law 360, June 6, 2023.



- Turnover Taxes: The Anti-Democratic Scam on Taxpayers*, Chapter Nine, NYU Institute on State and Local Taxation (2023).
- The Good, the Bad, and the Ugly, Quad and Mallory*, 110 Tax Notes State 838 (2023).
- The Constitutional Infirmities of Maryland's New Turnover Tax on Digital Advertising: A Response to the Amici*, 41 J. of State Tax'n. 33 (2023).
- Overturing Dilworth and the Impact on Tribes*, 108 State Tax Notes 773 (2023).
- Can a State Wealth Tax Be Administered?* 107 State Tax Notes 1168 (2023).
- Is the Quad Graphics Decision Innocuous or a Jurisprudential Threat?, Bloomberg Tax (Jan. 25, 2023).*
- Exploring the Flaws of Gross Receipts Taxes in a Modern Economy*, Chapter One, NYU Institute on State and Local Taxation (2023) (with Lindholm).
- The Many Sides of Hugh C. Macgill*, 55 Conn. L. Rev. 1 (2022).
- How Phillip Transformed My Life*, 54 Conn. L. Rev. 583 (2022).
- Re-Evaluating Turnover/Gross Receipts Taxes: Their Myths and Their Realities*, 40 J. State Tax'n 19 (2022).
- Turnover Taxes: Their Origin, Fall from Grace, and Resurrection*, 40 J. State Tax'n 23 (2021).
- Rick Kay: And Now for the Rest of the Story*, 52 Conn. L. Rev. (2021).
- New Hampshire v. Massachusetts: Taxation without Representation?*, 36 J. State Tax'n 19 (2021).
- Responding to the Pandemic: A Case Study*, 99 Tax Notes State 20 (2021).
- Never Let a Good Crisis Go to Waste*, 98 Tax Notes State 1274 (2020).
- My Dinner With Ruth*, 98 Tax Notes State 16 (2020).
- Why More Employers Are Getting SALT-y on Remote Work Arrangements*, 97 Tax Notes State 1763 (2020) (with Friedman).

*Responding to Covid: How to Deal with Nearly \$100 Billion in Wasted Incentives*, 96 Tax Notes State 1424 (2020).

*What can the OECD Learn from the States*, 96 Tax Notes State 1296 (2020).

*Things Not Worth Doing Are Especially Not Worth Doing Poorly: The Maryland and Nebraska Taxes on Digital Advertising*, 95 Tax Notes State 54 (2020).

*30,000 Feet into the Weeds*, 94 Tax Notes State 875 (2019).

*Myth v. Reality: Airbnb & its Voluntary Tax Collection Efforts*, 93 Tax Notes State 187 (2019).

*Did South Dakota Make a Strategic Error in Drafting its Wayfair Statute?*, 37 J. State Tax'n 39 (2019).

*The Disclosure of Individual Tax Returns: A Historical Overview*, 92 Tax Notes State 1120 (2019).

*Foreign Remote Vendors: The Only Thing to Fear is Fear Itself*, 37 J. State Tax'n 31 (2019).

*GILTI or Not Guilty*, 91 Tax Notes State 950 (2019).

*Wayfair: Its Implications and Missed Opportunities*, 58 Wash U.J.L. & Policy 1 (2019) (Symposium Issue).

*Peter Faber, the Proverbial Lawyer's Intellectual and Intellectual's Lawyer*, 90 State Tax Notes 1051 (2019).

*Wayfair and the Myth of Substantial Nexus*, 36 J. State Tax'n 21 (2018).

*Interring Substantial Nexus—A Missed Opportunity*, 89 State Tax Notes 858 (2018).

*Inroads, Narrowings, and Restrictions*, 90 State Tax Notes 1029 (2018).

*Looking Forward and Backward*, 86 State Tax Notes 1150 (2017).

*Revisiting Miller Brothers, Bellas Hess, and Quill*, 65 Am. U.L. Rev. 1115 (2016) (Symposium Issue).

*Los Principios y Metodos Estatales de la Tributacion Multi-Jurisdiccional*, 8 *Quaestiol Iuris* 1125 (2015) (with Rodriguez).

*T-Mobile USA, Inc. and Subsidiaries v. Dept. of Treasury*, No. 152610 (Mich. 2016) (leave to appeal denied); decision below in consolidated cases, *Gillette Commercial Operations N. Am & Subsidiaries v. Dep't of Treasury*, 878 N.W.2d 891 (Mich. App. 2015) (No.326136) (June 30, 2015).

*The Apportionment of Income: Reflections on the Multistate Tax Commission's (MTC) Proposals to Revise the Uniform Division of Income for Tax Purposes Act (UDITPA)*, National Tax Association, 107<sup>th</sup> Annual Proceedings (2014).

*Int'l Bus. Machines Corp. v. Dep't of Treasury*, 852 N.W.2d 865 (Mich. 2014) (No. 146440) (Jan. 25, 2013), reply Amicus brief (Mar. 18, 2013).

*Apportionment Formula: Economische Unie en de Verdeling Van Inkomen*, 24 *Forfaitair*, 19 (2011) (with Vlassaker).

*The Unfulfilled Promise of the Indian Commerce Clause and State Taxation*, 63 *Tax Law*. 897 (2010).

*In Memoriam: Oliver Oldman*, 122 *Harv. Law. Rev.* 1285 (2009).

*A Policy Analysis of Michigan's Mislabeled Gross Receipts Tax*, 53 *Wayne L. Rev.* 1283 (2008) (symposium issue with McIntyre); excerpted as *Michigan's New Apportioned Value Added Tax*, 51 *State Tax Notes* 673 (2009).

*Die Gemeiname Konsolidierte Körperschaftsteuer Bemessungsgrundlage: (R) Evolution der Konzernbesteuerung?*, *Internationales Steurrecht* (2008) (with Gersten).

*In The Matter of Bausch & Lomb, Inc., and Affiliates for Redetermination of a Deficiency or for Refund of Corporation Franchise Tax under Article 9-A of the Tax Law for the year 1995*, DTA No. 819883, 2007 N.Y. Tax LEXIS 153, \*1 (N.Y. Tax App. Trib. Dec. 20, 2007)

*La Tributacion Multiestatal de Sociedades en Estados Unidos*, 122 *Cronica Tributaria* 137 (2007) (with Maya).

- Sales Taxes in the United States—Historical Development and Policy Analysis*, 5 Warsaw U.L. Rev. 86 (2006) (with M. Gradzki).
- Ruminations on Reforming Aspects of Connecticut’s Tax Structure*, 41 State Tax Notes 647 (2006).
- Sales Tax in the United States—Theory and Practice*, 7 Eur. L. Rev. 81 (2006) (with Gradzki).
- Formulary Apportionment in the United States: The System and the Cases*, 56 Japan Tax’n 77 (2005) (with Sho Hiraki).
- State Tax Reform: Proposals for Wisconsin*, 88 Marq. L. Rev. 45 (2004) (Symposium Issue).
- Show Me the Point! A Response to ‘Show Me the Money,’* 31 State Tax Notes 1095 (2004).
- The Collision Between Nonprofits and the Cities Over the Property Tax: Possible Solutions*, in *Property Tax Exemptions for Charities: Mapping the Battlefield* (E. Brody ed. 2002).
- The Constitutionality of Michigan’s Capital Asset Deduction*, New York University Institute on State and Local Taxation 2001 (with Van Tifflin et al).
- Designing a Combined Reporting Regime for a State Corporate Income Tax: A Case Study of Louisiana*, 61 La. L. Rev. 699 (2001) (symposium issue) (with McIntyre and Mines).
- A Brief History of the Electric Utility Industry*, in *IMPACTS OF ELECTRIC UTILITY DEREGULATION ON PROPERTY TAXATION* (2000).  
*Employee Visits and the Imposition of State Use Taxes on Out-of-State Sellers*, in 1999 Institute on State and Local Tax (2000) (with Gall and Van Tifflin).
- The Future of the State Corporate Income Tax: Reflections (And Confessions) of a Tax Lawyer*, in *THE FUTURE OF STATE TAXATION* (D. Brunori, ed. 1998); reprinted in 16 State Tax Notes 939 (1999).
- The Evolution of the Electric Utility Industry*, 16 State Tax Notes 581 (1999).

*Post-Marriage Income Splitting Through the Deduction for Alimony Payments: A Reply to Professor Schoettle on Lunding v. N.Y.*, 13 State Tax Notes 1631 (1997) (with M. McIntyre).

*State Income Tax Treatment of Residents and Nonresidents Under the Privileges and Immunities Clause*, 13 State Tax Notes 245 (1997) (with M. McIntyre).

*Marvin Chirelstein: A Tribute*, 29 Conn. L. Rev. 27 (1996).

*Adrift Without a Rudder—A Response to Seaman Miethke*, 11 State Tax Notes 487 (1996) (with M. McIntyre).

*State Taxation of Mail-Order Sales of Computers after Quill: An Evaluation of MTC Bulletin 95-1*, 11 State Tax Notes 177 (1996) (with M. McIntyre).

*Commerce Clause Restraints on State Taxation After Jefferson Lines*, 51 Tax L. Rev. 47 (1995) (with W. Hellerstein and M. McIntyre).

*The Political Economy of Tax Return Privacy--Revisited*, 8 State Tax Notes 2389 (1995).

*Issues in the Design of Formulary Apportionment in the Context of NAFTA*, 49 Tax L. Rev. 795 (1995).

*GATT, Barclays, and Double Taxation*, 8 State Tax Notes 977 (1995) (with M. McIntyre); a revision of *Double Trouble: Double Taxation Aspects of Formulary Apportionment in the International Context*, Proceedings of the 86th Annual Conference, National Tax Association 236 (Stocker ed. 1994).

*Openness and Accountability in State Tax Policymaking*, Proceedings of the 86th National Tax Association 83 (Stocker ed. 1994).

*Turning the Clock Back to the Future: The Disclosure of State Corporate Tax Information*, 22 Cap. L. Rev. 373 (1993) (Symposium Issue); reprinted in 6 State Tax Notes 603 (1994).

*Rethinking State Tax Expenditure Budgets*, in 5 J. Pub. Budgeting & Fin'l Mgmt. 337 (1993), a revision of *State Tax Expenditure Budgets--And Beyond*, in THE UNFINISHED AGENDA FOR STATE TAX

REFORM, 65 (S. Gold ed. 1988); excerpted in Proceedings of the 81st Annual Conference, National Tax Association--Tax Institute of America 33 (Stocker ed. 1989).

*The Tax Treatment of Condemnations*, in AMERICAN LAW OF REAL PROPERTY (1993); a revision of *The Tax Treatment of Condemnations and Other Involuntary Conversions*, in POWELL ON REAL PROPERTY (1991).

*Comment on Interstate Tax Competition After the Tax Reform Act of 1986*, 12 J. Pol'y Analysis & Mgmt. 149 (1993).

*Are the Standards for Tax Jurisdiction and Personal Jurisdiction Identical?*, 54 Tax Notes 333 (1992); 2 State Tax Notes 86 (1992).

*Determining the Boundaries of a Post Bellas Hess World*, 44 Nat'l Tax J. 237 (1991), reprinted in 1 State Tax Notes 397 (1991); excerpted in 1 Sales and Use Tax Alert 5 (1992).

*Regionalization of Services and Taxes Needed for Central Cities*, 19 Connecticut Town and Country 12 (1991).

*A Normative Inquiry into the Base of a Retail Sales Tax*, 43 Nat'l Tax J. 427 (1990) (with Oldman), reprinted in 1 State Tax Notes 170 (1991).

*The Like Kind Exchange of Real Property*, in AMERICAN LAW OF REAL PROPERTY (1991); a revision of *Nontaxable Exchanges of Real Property*, in POWELL ON REAL PROPERTY (1990).

*Taxation in China*, in DOING BUSINESS IN CHINA (W. Streng and A. Wilcox eds., 1990) (with T. Gelatt).

*The Tax Treatment of Involuntary Conversions*, in TAX PRACTICE SERIES (1989).

*The Experience of the Philippines in Taxing its Nonresident Citizens*, in INCOME TAXATION AND INTERNATIONAL PERSONAL MOBILITY (J. Bhagwati ed. 1989); a revision of *The Experience of the Philippines in Taxing Nonresident Citizens*, 17 NYU J. Int'l L. & Pol. 245 (1985).

*The Like-Kind Exchange of Real Estate*, in TAX PRACTICE SERIES (1989).

*Restructuring a State Income Tax in Response to the Tax Reform Act of 1986*, 36 Tax Notes 1195 (1987); a revision of *Simplicity and Complexity in the Context of a State Tax System*, in REFORMING STATE TAX SYSTEMS (S. Gold ed. 1986); reprinted in Proceedings of the 80th Annual Conference, National Tax Association--Tax Institute of America 28 (Stocker ed. 1987); ISSUES IN STATE TAXATION (California Tax Policy Conference, 1987).

*Reforming a State Corporate Income Tax*, 51 Alb. L. Rev. 383 (1987) (Symposium Issue).

*State Corporate Income Taxes: The Illogical Deduction for Income Taxes Paid to Other States*, 42 Tax L. Rev. 419 (1987); reprinted in Multistate Tax Commission Review (September 1987).

*The Use and Misuse of Interstate Tax Comparisons*, 5 J. State Tax'n 97 (1986); reprinted in 33 Tax Notes 87 (1986).

*An Evaluation of New York's Sales Tax Audit Program*, 5 J. State Tax'n 3 (1986) (with J. Barrese); reprinted in 8 Mun. Fin. J. 151 (1987).

*Fairness and Function in the New York Tax Appeals System: Proposals for Reform*, 49 Alb. L. Rev. 352 (1985) (with R. Plattner and R. Kay).

*The Role of State Tax Incentives in Attracting and Retaining Business*, 29 Tax Notes 521 (1985); reprinted in Multistate Tax Commission Review (1985); Colorado Municipalities (March-April 1986); New York Economic Development Working Papers #4 (Rockefeller Institute of Government, 1987); excerpted in 13 People and Taxes (Sept. 1985).

*State Tax Reform New York Style*, in Proceedings of the 77th Annual Conference, National Tax Association-Tax Institute of America 192 (Bowers ed. 1985); reprinted in S. GOLD, STATE TAX STUDY COMMISSION: AN OVERVIEW OF FOUR APPROACHES (NCSL, 1985).

*Tax Aspects of Doing Business with the People's Republic of China*, 22 Colum. J. Transnat'l L. 421 (1984) (with T. Gelatt); reprinted in CHINA'S LEGAL DEVELOPMENT (J. Oldham ed. 1986); a substantial revision of *China's Tax System: An Overview and Transactional Analysis* in FOREIGN TRADE, INVESTMENT AND

THE LAW IN THE PEOPLE'S REPUBLIC OF CHINA 36 (M. Moser ed. 1st edition 1984), revised and reprinted in 2d ed. 1987 at 42; revised and reprinted in 3rd ed.

*State Tax Reform for the Eighties*, 16 Conn. L. Rev. 925 (1984) (festschrift issue); reprinted in Multistate Tax Commission Review (Oct. 1984); a revision of *Improving a State's Tax System and its Administration Through a Major Tax Study*, Revenue Administration-1983, p. 56 (1983).

*Federal Tax Concepts as a Guide for State Apportionment of Dividends: Life After ASARCO*, 17 Tax Notes 411 (1982) (with R. Rudnick).

*The Evolving Tax System of the People's Republic of China*, 16 Tex. Int'l L.J. 11 (1981) (with S. Surrey and T. Gelatt); excerpted in LAW IN THE PEOPLE'S REPUBLIC OF CHINA 495 (R. Folsom and J. Minan eds. 1986).

*What is Happening to the Property Tax?*, 7 J. Real Est. Tax'n 359 (1980); reprinted in 15 Assessors J. 107 (1980); and in Proceedings of the 72nd Annual Conference, National Tax Association--Tax Institute of America 10 (Bowers ed. 1980).

*The Unitary Method: Thirteen Questions and Answers*, 10 Tax Notes 891 (1980) (with Sen. F. Church); reprinted in Selected Reading on Tax Policy: 25 Years of Tax Notes.

*The Tax Structure of the People's Republic of China*, 20 Va. J. Int'l L. 1 (1979) (with S. Surrey), a substantial revision of *Taxation in the People's Republic of China*, in A NEW LOOK AT LEGAL ASPECTS OF DOING BUSINESS WITH CHINA 351 (H. Holtzmann and W. Surrey eds. 1979).

*Mortgage Interest and Property Tax Deduction: A Tax Expenditure Analysis*, 1 Can. Tax'n 23 (1979).

*Tax Measures in Response to the Brain Drain*, 20 Harv. Int'l L.J. 1 (1979) (with O. Oldman).

*Lifestyles and Land Use: Providing Financial Assistance Through the Tax System*, in LAND USE AND LIFESTYLES 47 (1979).



*Tax-Exempt Property and the Cities: Striking a Balance*, 7 J. Real Est. Tax'n 50 (1979), a revision of *Testimony Before the State Finance Committee's Subcommittee on Tax-Exempt Property*, in PROPERTY TAX EXEMPTIONS FOR NON-PROFIT INSTITUTIONS: PROBLEMS AND PROPOSALS 1 (1978), excerpted as

*Some Pay . . . Some Don't: Evaluating Property Tax Exemptions*, 6 People and Taxes 4 (1978); reprinted in STATE AND LOCAL TAX REVOLT: NEW DIRECTIONS FOR THE 80'S at 178 (D. Tipps and L. Webb, eds. 1980).

*The Brain Drain: A Tax Analysis of the Bhagwati Proposal*, 3 World Dev. 751 (1975) (with O. Oldman), reprinted in TAXING THE BRAIN DRAIN: A PROPOSAL (J. Bhagwati and M. Partington eds. 1976).

*The United States Interest Equalization Tax*, 28 Bull. for Int'l Fiscal Doc. 3 (1974).

*Comparative Analysis of Depreciation in the Common Market*, 12 Eur. Tax'n 190 (1972).

## AMICUS BRIEFS

*Brief of Petitioner Ellingson Drainage, Inc. in Support of its Petition for Writ of Certiorari to the Supreme Court of South Dakota, 2024 (with Jeffrey Friedman).*

*Brief of Amici Curiae, in Support of Petitioner Quad Graphics, in Quad Graphics v. North Carolina Department of Revenue, U. S. Supreme Court, 2023 (with Council on State Taxation).*

*Brief of Amicus Curiae, North Carolina Farm Bureau Mut. Ins. v. North Carolina Department of Revenue, No. 20 CVS 10244, 2023 WL 2754645 (2023).*

*Brief of Amicus Curiae, Goldman Sachs Petershill Fund Offshore Holding (Delaware) Corp v. New York City Tax Appeals Tribunal, 204 A.D.3d 469, 167 N.Y.S.3d 458 (2022).*

*Brief of Professors and Historians as Amici Curiae Supporting Respondents, Yellen v. Confederated Tribes of the Chehalis Reservation, 141 S. Ct. 2434, 210 L. Ed. 517 (2021).*

- Brief of Amicus Curiae, of Indian Law Scholars and Professors, Unites States v. Cooley*, 593 U.S. 345, 141 S. Ct. 1638, 210 L. Ed.2d 1 (2021).
- Amicus Brief of Tax Scholars in Support of Appellants in Molera v. Hobbs*, 474 P.3d 667 (2020).
- Brief of Amici Curiae Tax Scholars in Support of Invest in Education in Molera v. Hobbs*, No. CV 2020-007964, 2020 WL 7487667 (Ariz. Super. Aug. 03, 2020).
- Brief of Tax Law Professors as Amici Curiae in Support of Petitioner in Loudoun County, Virginia v. Dulles Duty Free, LLC*, 138 S. Ct. 1440 (2018).
- Brief of Amici Curiae Law Professors and Economists in Support of Petitioner, South Dakota v. Wayfair, Inc.*, 138 S. Ct. 735 (2018) (granting cert.) (No. 17-494) (Mar. 5, 2018).
- Brief of Interested Law Professors as Amici Curiae Supporting Petitioner in Brohl v. Direct Marketing Association*, 135 S. Ct. 1124 (2015).
- Brief of Amici Curiae Fiscal Policy Institute, Connecticut Voices for Children and Good Jobs First in Support of Respondents in DaimlerChrysler Corp. v. Cuno*, 547 U.S. 332 (2006).
- Brief of Amicus Curiae in Support of Claim of Petitioner Bausch & Lomb, Inc. and its affiliates*, No. DTA 819883 (with Plattner) (2006).
- Brief of Amicus Curiae American Waterways Operators, Inc. In Support of Petitioners, Hartley Marine Corp. v. Paige*, 519 U.S. 1108 (1997) (Denying cert.) (No. 96-563) (filed Nov. 8, 1996).
- Brief of Amicus Curiae Multistate Tax Commission in Support of Respondent in General Motors Corp. v. Tracy*, 519 U.S. 278 (1997).
- Brief of Amicus Curiae of Multistate Tax Commission in Support of Respondent Franchise Tax Board, Barclays Bank PLC v. Franchise Tax Bd. of California*, 512 U.S. 298 (1994) (Nos. 92-1384, 92-1839) (Jan. 19, 1994).

*Brief of Amicus Curiae of Citizens for Tax Justice in Support of Respondent Franchise Tax Board, Barclays Bank PLC v. Franchise Tax Bd. of California, 512 U.S. 298 (1994) (Nos. 92-1384, 92-1839) (Jan. 19, 1994).*

## **PODCASTS**

*Taxing truths: A discussion on the use tax implications in Ellingson Drainage*  
The Salt Shaker Podcast July 10, 2024

*Have we heard the last word on Quad Graphics?* The Salt Shaker Podcast May 25, 2023

*Podcast (7 Sage) LSAT, Law School Admissions* May 31, 2021

*Podcast (The Fiona Show) How R&D Credits Vary State by State* July 2, 2021

*Podcast (The Fiona Show) Transfer Pricing* July 6, 2021

*Forbes: The Fight over Maryland's Digital Advertising, Part 2* November 18, 2021

*SALTovation: Making Sense of State and Local Tax Part 1* December 13, 2021

*SALTovation: Making Sense of State and Local Tax Part 2* January 10, 2022

## **MISCELLANEOUS**

*Are Credit Card Awards Taxable?*, MoneyGeek, July 12, 2024.

*Expert Advice on Life Insurance and Tax Deduction*, MoneyGeek,  
July 12, 2024.

*Ask the Experts, Credit Cards*, WalletHub, Mar 28, 2024.

*Ask the Experts, Property Taxes*, WalletHub, February 20, 2024.

*Proposed Digital Advertising Tax Bill is Defective*, Hartford Courant, May 5, 2021.

*With Billions in 'Tax Expenditures,' Legislature Ignores Spending Cap*, CT Mirror, December 22, 2011.

*Malloy's Corporate Bets On ESPN And The 'First Five'*, Hartford Courant, August 1, 2011.

*Malloy's Cigna Deal Bad Tax Policy*, Hartford Courant, July 19, 2011.

*Huge Tax Grab Targeting Millstone Bad For Consumers, Business*, Hartford Courant, April 24, 2011.

*Revise the Property-Tax Exemption*, The Chronicle of Philanthropy, May 2, 2002.

*This Corporate Tax Break Will Cost Us Jobs*, Hartford Courant, April 27, 2000 (with M. Mazerov).

*The Disclosure of State Corporate Tax Data*, NTA Forum (Summer, 1993).

*Don't Count on Tax Cuts to Spur the Economy and Create Jobs*, Hartford Courant, August 9, 1991.

*Connecticut's Faulty Tax Debate*, Hartford Courant, September 17, 1989.

*Foreword, Symposium Issue on State Tax Reform*, 51 Alb. L. Rev. 369 (1987).

*Night of the Murdered Poets*, Hartford Courant, August 14, 1987 (with N. Lande).

*The Call to "Give the Windfall Back"-To Which Taxpayers?*, Hartford Courant, March 17, 1987; reprinted as *Tax Reform: Is Connecticut Business Going to Pay More than its Fair Share?*, New Haven Register, April 19, 1987; and as *The 1986 Tax Reform Act: Windfall or Reparations to the State?*, The Connecticut Law Tribune, April 20, 1987.

*China's New Foreign Tax Law: A Major Step*, Asian Wall Street Journal, Dec. 22, 1981 (with T. Gelatt), reprinted as *Foreign Enterprise Income Tax Law Adopted*, 4 East Asian Executive Reports 3 (1982).

*Do Chinese Income Taxes Qualify for the U.S. Foreign Tax Credit?*, 3 East Asian Executive Reports 8 (1981) (with T. Gelatt).

*The Victims of Property Tax Reform*, N.Y. Times, June 15, 1980.

*Can Tax Policy be Used to Stimulate Economic Development?*, remarks prepared for the American University--Multistate Tax Commission's State and Local Business Tax Symposium, 29 Am. U.L. Rev. 207 (1980).

*China's Taxes for Foreign Venturers*, The Financial Times, June 11, 1980 (with O. Oldman).

*Mortgage Plan Inefficient, Costly*, Toronto Star, May 28, 1979; reprinted as *Mortgage Deductibility Plan Has Pitfalls*, Ottawa Journal, May 29, 1979.

*Tax Exempt Property and Tax Capitalization in Central Cities: A Comment*, Proceedings 6th Annual Conference, New England Business and Economic Association 53 (Koveos ed. 1979).

*A Fairer Tax Share*, N.Y. Times, April 9, 1978, reprinted in PROPERTY TAX EXEMPTIONS FOR NON-PROFIT INSTITUTIONS: PROBLEMS AND PROPOSALS 28 (1978).

*Testimony Before the Finance Committee's Subcommittee on Tax Exempt Property*, reprinted in PROPERTY TAX EXEMPTIONS FOR NON-PROFIT INSTITUTIONS: PROBLEMS AND PROPOSALS (1978).

*Remarks Prepared for the Connecticut School Finance Seminar*, in WHAT ARE CONNECTICUT'S CHOICES UNDER HORTON V. MESKILL 19 (1978).

*Discussion Draft Prepared for the Greater Hartford Chamber of Commerce's Task Force on Tax Exempt Property*, in PROPERTY TAX EXEMPTIONS FOR NON-PROFIT INSTITUTIONS: PROBLEMS AND PROPOSALS 10 (1978).

## MINOR REVIEWS

Book Review, 38 *State Tax Notes* 555 (2005) (reviewing Arthur Rosen and Susan Hattfield, *Sales and Use Taxes: Streamlined Sales Tax System*).

Book Review, 31 *State Tax Notes* 67 (2004) (reviewing David Brunori, *Local Tax Policy, A Federalist Perspective*).

- Book Review, 21 *State Tax Notes* 771 (2001) (reviewing David Brunori, *State Tax Policy: A Political Perspective*).
- Book Review, 13 *Tax Notes International* 1229 (1996) (reviewing McIntyre & Arnold, *International Tax Primer*).
- Book Review, 5 *State Tax Notes* 261 (1993) (reviewing U.S. General Accounting Office, *Balanced Budget Requirements: State Experiences and Implications for the Federal Government* (1993)).
- Book Review, 5 *State Tax Notes* 262 (1993) (reviewing F. Stocker ed., *A Look at State and Local Tax Policies: Past Trends and Future Prospects* (1991)).
- Book Review, 5 *State Tax Notes* 263 (1993) (reviewing R. Broadway & A. Hobson, *Intergovernmental Fiscal Relations in Canada* (1993)).
- Book Review, 5 *State Tax Notes* 264 (1993) (reviewing J. & W. Hellerstein, *State Taxation, Vol. 1: Corporate Income and Franchise Taxes* (1993)).
- Book Review, 5 *State Tax Notes* 264 (1993) (reviewing W. Duncombe, *Economic Change and the Evolving State Tax Structure: The Case of the Sales Tax* (1992)).
- Book Review, 5 *State Tax Notes* 264 (1993) (reviewing W. Fox, *Sales Taxation: Critical Issues in Policy and Administration* (1992)).
- Book Review, 5 *State Tax Notes* 265 (1993) (reviewing City of New York, *New York City Annual Report on Tax Expenditures* (1992)).
- Book Review, 5 *State Tax Notes* 265 (1993) (reviewing T. Pogue, *State Taxation of Business: Issues and Policy Options* (1992)).
- Book Review, 4 *State Tax Notes* 347 (1993) (reviewing *Proposition 13: A Ten-Year Retrospective* (R. Stocker ed., 1991)).

- Book Review, 4 *State Tax Notes* 347 (1993) (reviewing W. Oates, *Studies in Fiscal Federalism* (1991)).
- Book Review, 4 *State Tax Notes* 348 (1993) (reviewing B. Roberts, *Competition Across the Atlantic: The States Face Europe '92* (1991)).
- Book Review, 4 *State Tax Notes* 349 (1993) (reviewing Canadian Tax Foundation, *Provincial and Municipal Finances 1991* (1992)).
- Book Review, 5 *Tax Notes International* 894 (1992) (reviewing B. Terra, *Introduction to Value Added Tax in the E.C. After 1992* (1992)).
- Book Review, *Li, Taxation in the People's Republic of China*, 39 *Can. Tax Rev.* 1654 (1992).
- Book Review, 5 *Tax Notes International* 1043 (1992) (reviewing M. McIntyre, *The International Income Tax Rules of the United States* (2d ed. 1992)).
- Book Review, 5 *Tax Notes International* 1043 (1992) (reviewing M. McIntyre, *International Tax Workbook: 1992* (1992)).
- Book Review, 5 *Tax Notes International* 893 (1992) (reviewing World Bank, *Lessons of Tax Reform* (1991)).
- Book Review, 5 *Tax Notes International* 892 (1992) (reviewing A. Skaar, *Permanent Establishment: Erosion of a Tax Treaty Principle* (1991)).
- Book Review, 5 *Tax Notes International* 892 (1992) (reviewing V. Tanzi, *Public Finance in Developing Countries* (1992)).
- Book Review, 5 *Tax Notes International* 893 (1992) (reviewing R. Bramwell, *Taxation of Companies and Company Reconstructions* (1991)).
- Book Review, 4 *Tax Notes International* 488 (1992) (reviewing A. Daniels, *Issues in International Partnership Taxation* (1992)).

- Book Review, 4 *Tax Notes International* 1158 (1992) (reviewing R. Sanders, *Structuring International Real Estate Transactions* (1992)).
- Book Review, 4 *Tax Notes International* 488 (1992) (reviewing A. Razin & J. Slemrod, *Taxation in the Global Economy* (1990)).
- Book Review, *Tax Notes International* 487 (1992) (reviewing J. Li, *Taxation in the People's Republic of China* (1991)).
- Book Review, 39 *Canadian Tax Journal* 1654 (1991) (reviewing J. Li, *Taxation in the People's Republic of China* (1991)).
- Book Review, 3 *Tax Notes International* 339 (1991) (reviewing C. Brown, *Tax Aspects of the Transfer Technology: The Asia-Pacific Rim* (1991)).
- Book Review, 3 *Tax Notes International* 340 (1991) (reviewing J. Whalley & D. Fretz, *The Economics of the Good and Services Tax* (1991)).
- Book Review, 3 *Tax Notes International* 1029 (1991) (reviewing J. Tirard, *Corporate Taxation in E.C. Countries: 1990-91* (1991)).
- Book Review, 3 *Tax Notes International* 1030 (1991) (reviewing B. Bittker & L. Lokken, *Fundamentals of International Taxation: U.S. Taxation of Foreign Income and Foreign Taxpayers* (1991)).
- Book Review, 3 *Tax Notes International* 1030 (1991) (reviewing B. Arnold, *Tax Discrimination Against Aliens, Nonresidents, and Foreign Activities: Canada, Australia, New Zealand, the United Kingdom, and the United States* (1991)).
- Book Review, 3 *Tax Notes International* 1361 (1991) (reviewing A. Razin & J. Slemrod, *Taxation in the Global Economy* (1991)).
- Book Review, 3 *Tax Notes International* 339 (1991) (reviewing A. Easson & J. Li, *Taxation of Foreign Investment in the People's Republic of China* (1991)).



Book Review, 3 *Tax Notes International* 1031 (1991) (reviewing *U.S. Tax Treatment of Financial Transactions Involving Foreign Currency* (1991)).

Book Review, 3 *Tax Notes International* 1031 (1991) (reviewing M. Boskin & C. McLure, Jr., *World Tax Reform: Case Studies of Developed and Developing Countries* (1991)).

Book Review, 3 *Tax Notes International* 340 (1991) (reviewing J. Whaller, *The Economics of the Goods and Services Tax* (1990)).

Book Review, 2 *Tax Notes International* 418 (1990) (reviewing R. Doernberg, *International Taxation* (1990)).

Book Review, McIntyre, *The International Income Tax Rules of the United States*, 43 *Tax Notes* 1543 (1989).