

Tax Policy Seminar Spring 2011

*University of Cincinnati College of Law
Professor Stephanie Hunter M^c Mahon*

Overview. This course explores the fundamental social, economic, and political forces that drive the formation of American tax policy. Students will examine how alternative conceptions of distributive justice translate into concrete policy proposals for financing public goods and then evaluate for themselves how the cost of those goods should be allocated among members of society.

In this class students will not only learn substantive information about several important tax issues but also refine skills important to attorneys. First, students will debate sensitive issues civilly and intelligently. Second, they will teach their classmates as well as learn substantive material from those classmates, thereby practicing how to explain complicated ideas to relative novices and how to use questions as a means to learn difficult concepts. Finally, each student will learn a subject of his or her choice and write a sustained argument about that subject in a 20-page paper.

One lesson students should learn from this course is that no tax system can satisfy everyone. Policymakers must make difficult, inevitably unpopular choices as how to allocate the burdens of taxation, and in this class students will confront these same questions. I do not care about students' political affiliations or political leanings, I simply want each student to develop or refine his or her views on these issues – and the ability to express them effectively – through active participation in this class.

Materials. Class discussions will be based on articles that I will post on TWEN, some of which are edited for length. Each week we, as a class, will cover four law review-type articles. To this end, each student will be assigned to a group; each group will read and present the argument, methodology, strengths, weaknesses, etc. of one article per week. Each group's presentation should be approximately 20 minutes long. I have posted a list of questions that should serve as the basis of the group's presentation. Groups must coordinate how they will present this material; however, each student is expected to be fully prepared to discuss his or her group's article.

Attendance. This course meets only 13 times, and much of the work for this course is group work. Therefore, unpreparedness or more than one absence will substantially adversely affect your grade. Additional absences may result in sanctions, including the receipt of a "UWF" grade where appropriate.

Class Meetings, Contact Information, and Office Hours. The class will meet on Wednesdays from 1:30 pm to 4:15 pm. This long meeting will permit us to (1) discuss the articles assigned in depth, (2) discuss students' views of these articles and the issues they discuss, and (3) take a 10-minute break. Because a fundamental purpose of this class is to develop students' ability to explain ideas orally and to learn ideas from their fellow students and because there is no final examination, you will **not** be permitted to use computers in this class.

Students will meet with me individually, as described under “Grading” below, to discuss their paper topics and paper proposals. In addition, I will hold regular office hours on Wednesdays 12:00 to 1:30 and Thursdays 1:00 to 2:00 in Room 430. I will also make myself available to meet with students by appointment. I can be reached by e-mail at Stephanie.McMahon@UC.edu or by phone at 556-4206. I encourage you to write me comments or questions about the subjects we will be covering in class. As these communications will often be of interest to your fellow students, *I reserve the right to forward them to your classmates, without your name attached, unless, of course, your email asks that your communication remain confidential, in which case I will always honor the request for confidentiality.*

Grading. There is no final examination for this course. Grades will be determined as follows:

Participation in class discussions:	25 %
Papers on readings	10 %
Paper proposal:	5 %
Draft	10 %
Comments on draft:	5 %
Final draft:	45 %

I expect students to attend class, to prepare the assigned readings, and to participate in the classroom discussion. Participation in class and in our scheduled meetings accounts for 25% of your grade.

Each student must write three 3 to 5-page papers on articles their group is presenting. The paper for an assigned article is due to me via email the day of the presentation by 1:30 p.m. The choice of papers is at the student’s discretion. The purpose of the writing is to demonstrate comprehension of the article and the ability to frame an argument with respect to the article.

Each student must also write a 20-page research paper. This paper must be the student’s own work. If any student has any questions as to what constitutes plagiarism, please see me. We will discuss this further in our first class. The sanctions for plagiarism are severe. Because of the short semester, students must work quickly to complete their 20-page research papers. All writing assignments with respect to the paper are due to me via email at 1:30 pm on the date provided. (1) Each student will meet with me the first full week of class to discuss potential paper topics. A signup sheet will be available the first class. (2) Each student will have due on February 2, a 3-5 page paper proposal articulating the issue his or her paper will cover, a proposed methodology, hypothesis, and at least five potential sources. Guidelines have been posted on TWEN. (3) Each student will meet with me after I have received and commented on his or her paper proposal. (4) We will not meet as a class on March 9 in order for students to complete their first draft due March 16. (5) Each student will be assigned a fellow student’s draft to comment on, and comments will be due to the author and myself on April 6. (6) Final papers will be due April 27. (7) Each student will present a brief synopsis of his or her paper to the class in our last meeting.

Course Schedule. The following is a guide to the subjects we will be covering each week.

TOPICS		
Week 1	January 18	Introduction to budgeting
Week 2	January 26	Standards to judge taxes
Week 3	February 2	Progressive income tax v. consumption tax
Week 4	February 9	Estate and social security taxes
Week 5	February 16	Corporate taxation
Week 6	February 25	State and local taxation
Week 7	March 2	International taxation
Week 8	March 9	Week for writing
Week 9	March 16	Family taxation
Week 10	March 30	High and low
Week 11	April 6	Practical politics
Week 12	April 13	Tax avoidance
Week 13	April 20	Distribution of the tax burden
Week 14	April 27	Presentations of papers