



TEXAS SOUTHERN UNIVERSITY
THURGOOD MARSHALL SCHOOL *of* LAW

SEMINAR IN TAXATION

LAW 805

FALL 2019

ADJUNCT PROFESOR SHELIA DANSBY HARVEY

THE PROFESSOR

NAME: Shelia Dansby Harvey

Meeting Times: Mondays and Wednesdays, 10:30 - 11:45

Meeting Room: 212

TELEPHONE: 281.381.0196

OFFICE HOURS: Mondays and Wednesdays
Noon - 1 p.m.
(All other times by appointment only)

COURSE BOOKS & MATERIAL

Required Reading: Leonard E. Burman and Joel Slemrod, *Taxes In America:What Everyone Needs To Know* (2013).

Suggested Reading: Elizabeth Fajans and Mary R. Falk, *Scholarly Writing for Law Students* (5th ed 2017)

Additional readings will be assigned periodically.

COURSE DESCRIPTION & OBJECTIVE

COURSE DESCRIPTION:

Taxation academics are fond of quoting Justice Oliver Wendell Holmes who once said, “Taxes are what we pay for civilized society.” This seminar focuses on the role of federal tax policy in promoting and discouraging behavior deemed beneficial or detrimental to maintaining our democracy. The Internal Revenue Code includes dozens of provisions that arguably employ tax policy to shape and prioritize social outcomes. For almost every provision, questions abound, including: who should pay the taxes? Is taxation the correct vehicle for molding behavior? Is the provision effective? Should there be an expansion or contraction of the provision or the policy goal, and if so, what would that look like? This seminar will explore selected tax policy provisions.

OBJECTIVE:

The primary seminar goal is to assist students in developing scholarly writing skills grounded in critical thinking, in-depth research and the ability to add to (rather than rehash) the academic conversation. The secondary objective is to expose students to the broader implications of selected Internal Revenue Code provisions.

STUDENT LEARNING OUTCOMES

Student Outcomes-- By the end of this course a student will be able to:	Evaluation Tool-- In furtherance of these outcomes, a student will be required to:
<ul style="list-style-type: none">• Identify and assert issues impacting tax policy• Develop and support a legal position based on the identified issue• Practice persuasive argument writing styles in a comprehensively researched paper	<ul style="list-style-type: none">• Prepare a thesis statement.• Prepare a draft outline• Defend thesis statement in presentation style format• Prepare first and second drafts of researched thesis• Present researched drafts• Use skills to prepare a final comprehensive academic paper



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Grading

Participation/Attendance	10 points
Research Paper Drafts	40 points
Final Research Paper	<u>50</u> points
	100 points

Writing Requirement Guidelines

This seminar meets the Writing Requirement for graduation. Students are expected to meet all deadlines stated in this syllabus.

Students may select a topic from the list below or propose a different topic.¹ Students must select their topics and have them approved by the professor no later than Wednesday, September 4, 2019. Please notify the professor of your topic by sending an email to shelia@SheliaDansbyHarvey.com. Because some of the topics might be similar, the selection statement should include a brief description of the topic. Generally, topics will be approved in the order they are submitted. Topic cannot be changed without the professor's permission.

Please adhere to the following guidelines.

Thesis Presentation: Each student should offer a topic that states a position they will prove. Students prepare 5 minute presentations on the law and their proposed position. The position is expected to be based on initial stages of research. Students must select topics that can be sufficiently developed.

Persuasive Argument Presentation: The outlines students submit prior to this presentation should be thoroughly researched and contain numerous legal sources comprised of cases, statutes, legislative history, and law review articles. The presentations should be about 10 minutes each.

Excerpts on Topics: Students' progress from thesis to second draft should be evident in this 10 minute presentation.

Students are expected to use PowerPoint as an aid to their **Persuasive Argument** and **Excerpts on Topics** presentations.

¹ The list of proposed research topics includes numerous topics suggested by Leonard E. Burman for his course, *Tax Politics & Policy*, Syracuse University, Spring 2018.



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1. Capital gains tax
2. Charitable contributions deduction
3. Child subsidies (CTC, CDCTC)
4. Community development tax incentives (e.g., NMTC, EZs, LIHTC)
5. Education tax incentives
6. Estate tax and inheritance tax
7. Executive Compensation
8. Expensing and depreciation
9. Health insurance tax subsidies (ACA subsidies, ESI exclusion, HSAs and HDHPs)
10. Mortgage interest deduction/homeownership tax incentives
11. Research and experimentation tax credit/taxes and innovation
12. Retirement tax incentives (IRAs, 401(k) plans, pensions)
13. “Sin Taxes”
14. State and local tax deduction
15. Subsidizing work (EITC, WOTC, WWOTC)
16. Taxes and small business
17. Taxation of multinationals
18. Tax-exempt bonds



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Accommodations

Students requesting accommodations may do so through the Office of Student Affairs.

Participation, Attendance & Professionalism

Students are expected to be fully engaged in classes and behave professionally at all times. Participation includes being prepared to discuss assigned reading and tasks. Professionalism includes showing interest in presentations given by the professor, fellow students and guest speakers. Students are required to focus on activities taking place in the classroom and set aside all distractions, including side conversations, cell phones and laptops. Students should readily share their research challenges and progress with the class. Most importantly, students' behavior should show that they embrace the opportunity to add to the scholarly discussion regarding their chosen topics.

Class attendance is required and only 3 absences are allowed. This class will take roll by signature. Failure to sign the attendance sheet will be considered an absence.

ACADEMIC CALENDAR



TEXAS SOUTHERN UNIVERSITY THURGOOD MARSHALL SCHOOL OF LAW ACADEMIC CALENDAR 2019–2020

FALL SEMESTER ACCELERATED (TURBO) COURSE

First Day of Accelerated Summer	Monday	August 5, 2019
Last Day to Add/Drop Classes	Monday	August 5, 2019
Last Day of Classes	Friday	August 16, 2019

FALL SEMESTER 2019 (SEVENTY-ONE DAYS OF CLASSES)

Orientation	Monday–Friday	August 12–16, 2019
First Day of Class	Monday	August 19, 2019
Last Day to ADD/DROP	Wednesday	August 21, 2019
Labor Day (NO CLASSES)	Monday	September 2, 2019
<i>Purge of all unpaid course selections</i>	Wednesday	September 18, 2019
Mid Term Examinations	Monday–Friday	October 14–18, 2019
Last Day to Drop a Class	Friday	November 8, 2019
Last Day of Classes	Tuesday	November 26, 2019
First Year Professors' Grades due	Tuesday	November 26, 2019
Reading Period (NO CLASS)	Wednesday	November 27, 2019
Thanksgiving Holiday	Thursday–Friday	November 28–29, 2019
Reading Period (NO CLASS)	Saturday–Sunday	November 30–December 1, 2019
Final Examinations	Monday–Friday	December 2–December 13, 2019
Commencement Exercises	Saturday	December 14, 2019

SPRING SEMESTER 2020 (SEVENTY DAYS OF CLASSES)

School Opens	Thursday	January 2, 2020
First Day of Class	Monday	January 13, 2020
Last Day to ADD/DROP	Wednesday	January 15, 2020
M L K Holiday (NO CLASSES)	Monday	January 20, 2020
<i>Purge of all unpaid course selections</i>	Friday	February 7, 2020
Mid Term Examinations	Monday–Friday	March 9–13, 2020
Spring Break	Monday–Friday	March 16–20, 2020
Spring Break (University Closed)	Wednesday–Friday	March 18–20, 2020
Last Day to Drop a Class	Thursday	April 9, 2020
Good Friday (NO CLASSES)	Friday	April 10, 2020
Last Day of Classes	Tuesday	April 28, 2020
First Year Professors' Grades due	Tuesday	April 28, 2020
Reading Period (NO CLASSES)	Wednesday–Thursday	April 29–April 30, 2020
Simulated Bar Exam*	Friday	May 1, 2020 (<i>tentative</i>)
Reading Period (NO CLASSES)	Saturday–Sunday	May 2–May 3, 2020
Final Examinations	Monday–Friday	May 4–May 15, 2020
Hooding Ceremony	Friday	May 15, 2020
Commencement Exercises	Saturday	May 16, 2020

Please note that the calendar events and /or dates are subject to change.
Updated August 6, 2019



POLICIES & PROCEDURES
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Appendix A

ASSIGNMENTS

AUG 19	INTRODUCTION
AUG 21	WHAT IS TAX POLICY?
AUG 26	TOPIC & THESIS
AUG 28	TAX POLICY CURRENT HOT TOPICS
SEPT 4	HOT TOPICS, cont. (Last day to submit selected topic)
SEPT 9	THESIS PRESENTATION (first 1/2 of class in alphabetical order)
SEPT 11	THESIS PRESENTATION (second 1/2 of class)
SEPT 16	WRITTEN THESIS PRESENTATIONS & OUTLINE DISCUSSION
SEPT 18	OUTLINE & FIRST DRAFT WORKSHOP - BRING LAPTOP
SEPT 23	OUTLINES DUE / INDIVIDUAL CONFERENCES
SEPT 25	OUTLINES DUE / INDIVIDUAL CONFERENCES
SEPT 30	PERSUASIVE ARGUMENTS
OCT 2	PERSUASIVE ARGUMENTS
OCT 7	LEXIS ADVANCED TAX RESEARCH TRAINING - BRING LAPTOP
OCT 9	PEER COLLABORATION
OCT 14	NO CLASS
OCT 16	FIRST DRAFT DUE BY 11 AM
OCT 21	INDIVIDUAL CONFERENCES
OCT 23	INDIVIDUAL CONFERENCES
OCT 28	EXCERPTS ON TOPICS
OCT 30	EXCERPTS ON TOPICS & PEER EXCHANGE
NOV 4	TONI JACKSON, GUEST SPEAKER
NOV 6	PEER COLLABORATION
NOV 11	SECOND DRAFT DUE BY 11 AM
NOV 18	INDIVIDUAL CONFERENCES
NOV 20	INDIVIDUAL CONFERENCES
NOV 25	HOT TOPICS REVISITED
DEC 6	FINAL PAPER DUE BY 11 AM



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Appendix B

GUIDANCE for WRITING REQUIREMENT PAPER

Students must complete first drafts of their paper that must include the following:

1. cover sheet
2. table of contents
3. single-spaced footnotes with proper Bluebook format
4. table of authorities
5. 12-point font (Times Roman), one-inch margins (on top, bottom, left and right)
6. minimum 15 pages. Page “1”

Part 1. Introduction: Your thesis statement; Explain why the topic is an important problem or issue in law; identify the positions taken by other scholars in the area;

Part 2. Discussion of the legislative or judicial history on your issue;

Part 3. Discussion of statutes, cases, and law review articles where you have

Part 4. Your original contribution to the academic conversation.

Second drafts include all the first draft requirements and be at least 20 pages. The second draft should show an improved level of critical examination.

Students' final submissions should reflect the a high-quality level of critical thinking and scholarly writing.



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Appendix C

(Taken from the Student Rules and Regulations, Part B. Seminars and Independent Research)

1. Seminars

Seminars are offerings normally restricted to 16 students or, at the instructor's option, 20 students, in which the instructor must require rigorous written work, which comprises at least two-thirds of the basis for the grade.

The Law School's Requirements for a Seminar Paper

At present, students must take a seminar offering "in which the instructor must require rigorous written work, which comprises at least two-thirds of the basis for the grade." (See Student Rules and Regulations 2008-2009, page 8.) The seminars that fulfill this requirement are so marked in the law school's offerings.

Neither a clinic nor a simulation course may substitute for the seminar requirement, but credit for an independent research project in lieu of a seminar is possible when the project "is equivalent in scope in quality to a seminar paper" and a copy of the student's paper is filed with the Office of the Dean. (See Student Rules and Regulations 2008-2009, page 8.)

At present, there is a registration procedure for both LAW 802 Independent Research I and LAW 803 Independent Research II. Also, the paper written for both courses "must be equivalent in scope to a Law Review article of at least 20 double spaced typewritten pages, excluding the cover, table of contents, footnotes, and Table of Authorities." In addition to an application, students must submit "an exhaustive outline for the paper." *Scholarly Writing for Law Students* is a required text. And, students must meet at least monthly with the supervising professor. (For LAW 802, see Spring 09 Guidelines, page 1, 2, 4, and 6-7.)



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We believe that the "rigorous written work" required for a Seminar Paper should at least meet the minimum requirements set out for an independent research project. We have completed extensive research of other law schools that have a similar requirement, and we plan to make this information available in a series of Quick Teaching Tips. We have also compiled a set of resources to help the faculty and students, and we will make these resources available to faculty through a series of Quick Teaching Tips and to students through our Learning & Assessment Lab.

Based on the educational literature, a student's Seminar Paper should show the student's mastery of the in-depth research undertaken and demonstrate how the student has organized, clarified, or advanced this body of knowledge in resolving the issues raised by the paper. The qualities that make a Seminar Paper different from many other law school writing projects are:

1. Original Analysis,
2. Comprehensive Research on the Topic, and Extensive Footnotes.

Twenty double-spaced typewritten pages, excluding the cover, table of contents, footnotes, and Table of Authorities, is a minimum requirement for a seminar paper as is 12-point font (Times Roman), one-inch margins (on top, bottom, left and right), and single-spaced footnotes that follow the Blue Book for citations. Because our students need to be introduced to the process of scholarly writing and because we have found assessment to be essential to our student's mastering skills, we propose the following steps as minimum requirements for a seminar paper:

- Students select a topic that meets the professor's requirement for the seminar.
- Students submit an initial, brief description of the topic and a research plan under the guidance of the professor; students meet with the professor to discuss progress on the seminar paper to be sure that the student is on the right track and, if necessary, students are directed to scholarly writing resources in the Learning & Assessment Lab.



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- Students conduct research and develop a detailed outline, annotated with references to the key cases and other materials that the student plans to consider under the guidance of the professor; students meet with the professor to discuss progress on the seminar paper to be sure that the student is on the right track and, if necessary, students are directed to scholarly writing resources in the Learning & Assessment Lab.
- Students submit drafts of the seminar paper and receive feedback; students meet with the professor to discuss progress on the seminar paper to be sure that the student is on the right track and, if necessary, students are directed to scholarly writing resources in the Learning & Assessment Lab.
- Students submit a final paper that is at least 20 double-spaced typewritten pages, excluding the cover, table of contents, footnotes, and Table of Authorities etc., with 12-point font (Times Roman), one-inch margins (on top, bottom, left and right), and single-spaced footnotes that follow the Blue Book for citations; students meet with professor to discuss the final paper.
- A copy of the student's submissions with faculty feedback is submitted to our data base for works in progress.