



How the Supreme Court Case *Moore v. United States* Could Alter the Tax Landscape

Speaker Biographies

Opening Remarks:

Tracy Gordon, is co-director and the acting Robert C. Pozen director of the Urban-Brookings Tax Policy Center, where she researches and writes about fiscal challenges facing state and local governments, including budget trade-offs, intergovernmental relations, and long-term sustainability. Before joining Urban, Gordon was a senior economist with the White House Council of Economic Advisers. She was also a fellow at the Brookings Institution, assistant professor at the University of Maryland School of Public Policy, and fellow at the Public Policy Institute of California. Gordon was a member of the District of Columbia Infrastructure Task Force and the District of Columbia Tax Revision Commission. She serves on the board of trustees for the American Tax Policy Institute and the California Budget and Policy Center. Gordon has written extensively on state and local government finances, including taxes, budgeting, intergovernmental relations, municipal debt, and pensions. She has appeared in the *New York Times*, *Wall Street Journal*, and *Washington Post* and on C-SPAN, Fox Business News, and NPR. Gordon holds a PhD in public policy with a concurrent MA in economics from the University of California, Berkeley.

Chye-Ching Huang, is the executive director of the Tax Law Center at NYU Law. Before starting the Tax Law Center, Huang was senior director of economic policy for the Center on Budget and Policy Priorities, where she worked on the analysis and design of a wide range of federal tax, fiscal, and economic policy proposals, in collaboration with tax academics, practitioners, analysts, and advocates. Huang has written on a wide range of federal tax and fiscal and economic policy issues, testified several times before Congress on tax issues, and appears regularly in the media. Previously, Huang was a tax academic at the University of Auckland in New Zealand, where she published research in tax law, policy, and regulation, and taught graduate and undergraduate tax law. She also practiced in tax for New Zealand commercial law firm Chapman Tripp. She has consulted for the International Budget Partnership on fiscal policymaking processes and institutions. Huang holds an LLM from Columbia Law School, where she was a Sir Wallace Rowling/Fulbright and James Kent Scholar, and a Bachelor of Law (Honours) and a Bachelor of Commerce in Economics from the University of Auckland in New Zealand.

Panel 1: 16th Amendment History and Context

Vanessa Williamson, is a Senior Fellow in Governance Studies at Brookings, and a Senior Fellow at the Urban-Brookings Tax Policy Center. She studies taxation, redistribution, and political participation. She is the author of *Read My Lips: Why Americans Are Proud to Pay Taxes*, which brings together national survey data with in-depth interviews to explore why Americans view taxpaying as a civic responsibility and moral obligation. She is also the author, with Harvard professor Theda Skocpol, of *The Tea Party and the Remaking of Republican Conservatism*, which examines how the Tea Party pushed the Republican Party farther to the right. The book was named one of the ten best political books of the year in the *New Yorker*. Her current book project, *Taxation for Representation*, traces the role of tax policy in the advances and reversals of American democracy. She has written on school segregation, tax opinion and tax politics in the *Washington Post*; about the Tea Party, anti-union legislation and voter registration at income tax filing in the *New York Times*; about taxpayer citizenship in the Atlantic; about philanthropy and austerity and white

supremacy in Dissent; and about democracy and organizing for Teen Vogue. She has discussed her research on NPR's "Marketplace," CSPAN's "Washington Journal," CNN's "Fareed Zakaria GPS," CNBC's "Squawk Box," and MSNBC's "The Rachel Maddow Show." She received her Ph.D. in Social Policy from Harvard University. She is a member of the advisory board of the Institute for Responsive Government.

John Brooks's, research focuses on tax law, public finance, social insurance, and related issues in federal fiscal and budget policy, as well as the constitutional law of taxation. In addition to contributing to tax and fiscal theory generally, Brooks also focuses on "tax-adjacent" areas of fiscal policy, especially the federal student loan program, and his work seeks to better understand the array of government fiscal tools beyond classic taxing and spending. His work has appeared in the *Georgetown Law Journal*, the *Tax Law Review*, the *North Carolina Law Review*, the *Journal of Legal Education*, and elsewhere, and he has also written for the *New York Times*, the *Washington Post*, the *L.A. Times*, *Politico*, and the *American Prospect*. He is currently working on a book on American "hidden" social welfare spending, under contract with Yale University Press. He consults regularly on both tax and student loan topics with legislators, lawyers, and advocates. Prior to joining Fordham in 2022, Professor Brooks spent 10 years on the faculty of Georgetown University Law Center. Before that, he was a Climenko Fellow and Lecturer on Law at Harvard Law School, an Associate in the tax department of Ropes & Gray in Boston, and a clerk for Judge Norhan H. Stahl of the U.S. Court of Appeals for the First Circuit.

Ajay K. Mehrotra, is the William G. and Virginia K. Karnes Research Professor of Law at Northwestern University Pritzker School of Law and an Affiliated Professor of History at Northwestern University. He is also a current Research Professor and former Executive Director of the American Bar Foundation, a Chicago-based, independent, non-profit research institute. Professor Mehrotra's scholarship and teaching focus on legal history and tax law. He is the author of *Making the Modern American Fiscal State: Law, Politics and the Rise of Progressive Taxation, 1877-1929* (2013), co-editor (with Lawrence Zelenak) of *A Half-Century with the Internal Revenue Code: The Memoirs of Stanley S. Surrey* (2022), and co-editor (with Isaac William Martin and Monica Prasad) of *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective* (2009).

Panel 2: Economic Implications

Eric Toder, is an Institute fellow in the Urban-Brookings Tax Policy Center at the Urban Institute. In his current position, he serves as a leading expert on corporate and international tax and tax compliance issues and performs and directs research studies. Toder has published articles on a wide variety of tax policy and retirement policy issues, including corporate tax reform, distributional effects of tax expenditures, carbon taxes, value-added taxes, net benefits of Social Security taxes and spending, tax compliance, and the effects of saving incentives. Before joining Urban, Toder held a number of senior-level positions in tax policy offices in the US government and overseas, including service as deputy assistant secretary for the Office of Tax Analysis at the US Department of the Treasury, director of research at the Internal Revenue Service, deputy assistant director for the Office of Tax Analysis at the Congressional Budget Office, and consultant to the New Zealand Treasury. He has also served as a part-time consultant to the International Monetary Fund and a lecturer in the Comparative Tax Policy and Administration program at the Harvard Kennedy School and was treasurer of the National Tax Association between 2010 and 2020. Toder received his PhD in economics from the University of Rochester in 1971.

Kyle Pomerleau, is a senior fellow at the American Enterprise Institute (AEI), where he studies federal tax policy. Before joining AEI, Mr. Pomerleau was chief economist and vice president of economic analysis at the Tax Foundation, where he led the macroeconomic and tax modeling team and wrote on various tax policy topics, including corporate taxation, international tax policy, carbon taxation, and tax reform. The

author of many studies, Mr. Pomerleau has been published in trade publications and policy journals including *Tax Notes* and the *National Tax Journal*. He is frequently quoted in major media outlets such as *The New York Times*, *The Wall Street Journal*, and *The Washington Post*. He has also testified before Congress and state legislators. Mr. Pomerleau has an MPP in economic and social policy from Georgetown University's McCourt School of Public Policy and a BA in history and political science from the University of Southern Maine.

Natasha Sarin, is an Associate Professor of Law at Yale Law School with a secondary appointment at the Yale School of Management in the Finance Department. Previously, she served as Deputy Assistant Secretary for Economic Policy and later as a Counselor to Treasury Secretary Janet Yellen at the United States Treasury Department, where her work focused on narrowing the gap between the taxes owed by the American public and those collected by the Internal Revenue Service. Prior to her government service, Sarin was a Professor at the University of Pennsylvania Carey Law School and the Wharton School. Her research centers on public finance and financial regulation, with work on tax policy, household finance, insurance, and macroprudential risk management. Her scholarship has been covered in *The New York Times*, *The Washington Post*, and the *Financial Times*, among other publications.

George Callas, leads the Public Finance team at Arnold Ventures, where he aims to further develop the evidence and analysis needed to drive tax, fiscal, and budget policies to ensure a more equitable public finance system that is both sustainable and provides an adequate safety net without burdening future generations with debt. In his most recent role at Steptoe & Johnson LLP, George advised some of the world's largest corporations on tax policy matters, helping them navigate the complexity of tax reform legislation. Prior to that, he served for 15 years on Capitol Hill, primarily as a senior tax counsel in the U.S. House of Representatives — both for the Ways and Means Committee and to former Speaker Paul D. Ryan. He also served as Counsel for the House Budget Committee and as Legislative Director for a U.S. Senator. In these roles, George developed a reputation for working across the aisle to shepherd bipartisan reforms through a divided government, providing him not only strong bipartisan relationships but also unique insights into the legislative process and the procedure and hard work needed to transform data and evidence into real-world policy change. George started his professional career in the Tax Legislative and Regulatory practice at KPMG LLP. Since leaving the Hill, George has appeared frequently in national news publications such as the *New York Times*, *Wall Street Journal*, and *Washington Post*, commenting on major tax and fiscal policy issues of the day. He also has published commentary in tax and legal publications such as *Tax Notes* and *Law360*. George earned a bachelor of arts, juris doctor, and master of laws in taxation degrees from the University of Florida, where he also served as senior managing editor for the school's scholarly legal publication, the *Florida Journal of International Law*.

Panel 3: Administrative Challenges

Deborah L. Paul, is a partner in the Tax Department at Wachtell, Lipton, Rosen & Katz where she focuses on the tax aspects of corporate transactions, including mergers and acquisitions, joint ventures, spinoffs and financial instruments. Ms. Paul has been the principal tax lawyer on numerous domestic and cross-border transactions, including strategic acquisitions and private equity buyouts, in a wide array of industries. Ms. Paul is a frequent speaker at Practising Law Institute, American Bar Association, New York State Bar Association and New York City Bar Association conferences on tax aspects of mergers and acquisitions and related topics. She is rated a leading tax lawyer by *Chambers USA*, the *Legal 500* and *Super Lawyers* and was recently named a *Who's Who Legal Global Elite Thought Leader in Corporate Tax*. She was elected partner in 2000. Ms. Paul is a Lecturer on Law at Harvard Law School teaching International Tax and was the 2019 Chair of the Tax Section of the New York State Bar Association. Prior to joining Wachtell

Lipton in 1997, Ms. Paul was an Assistant Professor at the Benjamin N. Cardozo School of Law (1995-1997) and an Acting Assistant Professor at New York University School of Law (1994-1995).

Ms. Paul received an A.B. from Harvard University in 1986, a J.D. from Harvard Law School in 1989 and an LL.M. in taxation from New York University School of Law in 1994.

Steve Rosenthal, a senior fellow in the Urban-Brookings Tax Policy Center at the Urban Institute, researches, speaks, and writes on a range of federal income tax issues, with a particular focus on business taxes. In 2013, he also was the staff director of the DC Tax Revision Commission. Before joining Urban, Rosenthal practiced tax law in Washington, DC, for over 25 years, most recently as a partner at Ropes and Gray. He was a legislation counsel with the Joint Committee on Taxation, where he helped draft tax rules for financial institutions, financial products, capital gains, and related areas. He is the former chair of the Taxation Section of the District of Columbia Bar Association. Rosenthal holds an AB and JD from the University of California, Berkeley, and an MPP from Harvard University.

Eric Solomon, has more than 40 years of tax experience in private practice at law and accounting firms, and government service at the U.S. Treasury Department and the IRS. Today, he uses his decades of experience to advise clients on a wide range of transactional tax, tax policy and controversy issues. Prior to joining IPB, Eric was a partner and senior counsel at an AmLaw 100 firm in Washington, DC. He previously served as co-director of Ernst & Young LLP's national tax department. From 2006 to 2009, he served as assistant secretary for tax policy at the Treasury Department. In this role, he headed the Office of Tax Policy, which serves as the primary advisor to the Secretary of the Treasury on legal and economic matters relating to domestic and international taxation. He led the Office of Tax Policy during the financial crisis in 2008. He has testified before Congress both as a government official and as a private citizen, and is noted for his contributions in the field of tax law and policy. Eric joined the Treasury Department in 1999, and served in both the Clinton and George W. Bush administrations. He was senior advisor for policy, deputy assistant secretary (tax policy) and deputy assistant secretary (regulatory affairs) before his confirmation as assistant secretary. In recognition of his accomplishments at the Treasury Department, he received the Alexander Hamilton Award, the highest award for Treasury service, and the Distinguished Presidential Rank Award. Prior to his service with the Treasury Department, Eric was a principal in Ernst & Young's national tax mergers and acquisitions group. Previously, he was assistant chief counsel (corporate) at the IRS, heading the IRS legal division responsible for all corporate tax issues. He began his career in private practice with law firms in New York and Philadelphia. Eric is an adjunct professor of law at Georgetown University Law Center, where he teaches a course in corporate taxation. He received the Charles Fahy Distinguished Adjunct Professor Award for Georgetown University's graduate law programs. He is also co-chair of the Practising Law Institute conference on Tax Strategies for Corporate Acquisitions and Dispositions.