

The 26th Annual Critical Tax Conference

LMU Loyola Law School
Sponsored by the LLS Graduate Tax Program

Thursday, April 27

5:00 pm: Meet at **Vespaio** for drinks and food, 225 South Grand Ave, L.A., CA 90012

<https://vespaiodtla.com/>.

6:45-8:30 pm: **Zipper Hall, Colburn School**, 200 South Grand Ave. (across from Vespaio)¹

Loyola Law School Orchestra, <https://orchestra.lls.edu/>

The LLS Orchestra make their Zipper Hall debut with a program that includes Rachmaninoff Piano Concerto No. 2 and Gershwin/Grofè Rhapsody in Blue.

Friday, April 28

Meet in Robinson Courtroom (red building with silver silo), LLS, 919 Albany St. L.A. CA 90015

8:30-9:00 am: Continental Breakfast and Conference Registration

9:00-9:10: **Welcome**: Jennifer Kowal

9:10-10:00: **What is Critical Tax?**

Moderator: Katie Pratt

Panelists:

- Diane Kemker, *Teaching Critical Tax: What, Why, & How?*, 19 Pitt. Tax Rev. 143 (2022)
- Ariel Jurow Kleiman (with Jeremy Bearer-Friend, Ari Glowgower, & Clinton G. Wallace), *Taxation and Law and Political Economy*, 83 Ohio St. L. J. 471 (2022)

Discussants:

- Alice Abreu
- Carla Spivack
- Phyllis Taite
- Richard Winchester

10:00-11:10: **Race, Immigration, and Tax**

Moderator: Katie Pratt

Papers:

- Shayak Sarkar, *Internal Revenue's External Borders*
 - Discussant: Alice Abreu
- Richard Winchester, *Pontchartrain Park Homes, Inc. v. Comm'r: A Simple Case Complicated by Race*
 - Discussant: Phyllis Taite

¹ Parking information: The Colburn School suggests parking at Athena Parking, on 2nd Street between Olive and Hill Streets, or at the parking structure for Walt Disney Concert Hall. Vespaio offers valet parking for \$18.

11:10-11:20: Break

11:20 am-12:15 pm: **Place-based Taxation**

Moderator: Ellen Aprill

Papers:

- Shelly Layser, *Structural Inequality and the New Markets Tax Credit*
 - Discussant: Rich Schmalbeck
- Deanna Newton, *Closing the Opportunity Gap*
 - Discussant: Shelly Layser

12:15-12:55: Lunch on the Advocacy Center patio

12:55-2:30: **Inequality**

Moderator: Alice Abreu

Papers:

- Blaine Saito, *Public Tax Actors*
 - Discussant: Jeremy Bearer-Friend
- Omri Marion, *The Inequitable Taxation of Low-and Middle-Income Performing Artists*
 - Discussant: Emily Cauble

Incubator Ideas:

- Jeremy Bearer-Friend, *How to Capitalize a \$5 Trillion Reparations Fund*
- Katie Pratt, *Taxing Reparations*
- Phyllis Taite, *Exploding Economic Inequality: Tax Policy as the Key to Address Wealth Inequality*

2:30-2:55: Break and Frank Gehry Tour of the campus

2:55-4:25: **Taxes, Transfers, and the Social Safety Net**

Moderator: Ted Seto

Papers:

- Henry Ordower, *Unbundling Social Security from the Payroll Tax*
 - Discussant: Katie Pratt
- Katie Pratt, *Untangling the General Welfare Doctrine*
 - Discussant: Amanda Parsons
- Nancy Shurtz, *Subsidizing Essential Care Workers Through the Tax Code: The Case Study of the Public K-12 Teacher*
 - Discussant: Diane Kemker

Incubator Idea: Richard Winchester, *An Employment Tax Compliance Catastrophe*

4:25-5:35: **State and Local Taxes**

Moderator: Ariel Jurow Kleiman

Papers:

- Pippa Browde, *#TaxBack? Prohibiting State Property Taxes on Indian-Owned Land*
 - Discussant: Ellen Aprill
- Perry Stern, *The Use of Property Tax Levies to Fund Climate Change Mitigation and Resilience Projects*
 - Discussant: Adam Thimmesch

Incubator Idea: Adam Thimmesch, *Who Makes State Tax Laws? A Demographic Analysis of Tax Committees in State Legislatures*

Drinks and Dinner (carpool and ride-share from LLS to the restaurant)

6:00 pm: **Yxta Cocina Mexicana**, 601 S Central Ave, Los Angeles, CA 90021

Saturday, April 29

8:00-8:30 am: Continental Breakfast

8:30-10:00: **Tax Policy**

Moderator: Katie Pratt

Papers

- Emily Cauble, *Tax Law Intuitions*
 - Discussant: Blaine Saito
- David Elkins, *Embracing Tax Avoidance*
 - Discussant: Henry Ordower
- David Hasen, *Quantifying Income Volatility*
 - Discussant: Shayak Sarkar

Incubator Idea: Blaine Saito, *Tax Contrarians*

10:00-10:10: Break

10:10-11:00: **Crypto, Digitalization, and Tax**

Moderator: Ted Seto

Papers

- Christine Kim, *Taxing the Metaverse*
 - Discussant: Ariel Jurow Kleiman
- Amanda Parsons, *Taxing Taxonomies*
 - Discussant: Omri Marion

11:00-11:50: **Critical Tax and LPE: Scholarship, Teaching, Mentoring**

Moderator: Katie Pratt

Katie Pratt: *The Importance of Articulating Our Goals*

Diane Kemker, *Rhetoric of Race and Poverty in Tax Law Casebooks*

Alice Abreu, *If We Don't Produce Them, You Can't Hire Them: Ten Concrete Ideas for Creating A More Diverse Tax Bar*

11:50 am-12:00 pm: Closing Reflections from the Group

Additional Information for the Conference

Transportation Options

- **Omni Hotel Car:** The Omni hotel has a car to transport up to 5 hotel guests to and from destinations within a 3-mile radius from the hotel. Contact the front desk or concierge at the Omni to make arrangements.
- **LLS Parking:** LLS will validate parking in the LLS Parking Structure, 919 Albany Street, L.A. CA 90015.
- **LLS Shuttle Bus:** The shuttle stops at LLS and the NE corner of 7th Street and Figueroa in DTLA. <https://campusoperations.lls.edu/parking-transportation/shuttle>
Schedule and Route Details (MONDAY-FRIDAY):
7:00am-3:00pm: Runs continuously between LLS and the shuttle stop at 616 S. Figueroa St.
3:00pm-6:20pm: Departs LLS at 3:00, 3:20, 3:40, 4:00, 4:20, 4:40, 5:00, 5:20, 5:40, 6:00.
6:20pm-10:20pm: As needed upon request by calling 213-798-0350.
- **Carpool:** We LLS professors are happy to take riders with us from LLS to Yxta Cucina; if other conference attendees will drive and can take riders, please let Katie and Rachel know (prattk@lls.edu, rachel.umstead@lls.edu).
- **Taxi/Ride-Share:** If you use a taxi or ride-share company to travel within the conference event locations, LLS will reimburse you. Submit your reimbursement request, with receipts and description to rachel.umstead@lls.edu.
- **Walking:** Some LLS guests may prefer to walk between the conference event locations. The most-used East-West pedestrian route between DTLA and LLS is along Olympic Boulevard. (Note: you will walk under a freeway overpass between DTLA and LLS.)

Contact Information and Addresses

- LLS campus, 919 Albany Street, Los Angeles CA 90015 (entrance on Albany Street, between Olympic Blvd. and James M. Wood Blvd.)
- Katie Pratt: prattk@lls.edu, 310-383-5776 (cell)
- Rachel Umstead (LLS Conferences and Events Team): rachel.umstead@lls.edu
- LLS Shuttle: 213-798-0350
- Omni Hotel:
 - Phone: (213) 617-3300
 - Concierge: (213) 356-4031
 - Address: 251 South Olive Street, Los Angeles, California, 90012
- Vespaio: 225 South Grand Avenue, L.A. CA 90012
- Zipper Hall, Colburn School: 200 South Grand Ave., L.A. CA 90012
- Yxta Cocina Mexicana: 601 S Central Ave, Los Angeles, CA 90021