Call for Contributions to

Controversies in Tax Law: A Matter of Perspective

Anthony C. Infanti, Editor

An Addition to Ashgate’s “Controversies in ...” Series
Series Editor: Centre for American Legal Studies at
Birmingham City University School of Law
Birmingham, England

The Series

The Centre for American Legal Studies at Birmingham City University School of Law in Birmingham, England, has established a “Controversies in ...” series of volumes with Ashgate Publishing. The series currently has five books in the pipeline—on equal protection, innocence, the death penalty, health care, and the environment. The newest addition to this series is a volume on controversies in tax law. The proposal for this volume has been accepted by Ashgate, and the book is currently under contract to be delivered in September 2014.

Description of Volume

Despite beginning with the word “controversy,” the title of this volume should itself be without any controversy whatsoever. After all, taxation has been a perennial source of debate and unrest in the United States—and it remains none the less so today.

Historical examples are easily enumerated and include such pivotal events in American history as the Boston Tea Party, Shays’s Rebellion, the Whiskey Rebellion, and the woman suffrage movement. Though less momentous, today’s debates are no less consequential, implicating such important questions as who should pay tax (think of Republican presidential candidate Mitt Romney’s remarks about the “47 percent” who pay no income tax) and how much (think of President Obama’s insistence during the 2012 campaign that the Bush tax cuts for those with more than $250,000 of income should expire).

This volume will approach today’s tax controversies in a unique fashion. The subtitle of the volume—“A Matter of Perspective”—reflects the fact that today’s tax debates often turn on the differing Weltanschauungen of the participants in these debates. For instance, a central tension in the academic tax literature—which is filtering into everyday discussions of tax law—exists between “mainstream” and “critical” tax theorists. This tension results from a clash of perspectives: Is taxation primarily a matter of social science or a
matter of social justice? In other words, should tax policy debates be grounded in economics or in critical race, feminist, queer, and other outsider perspectives?

Too often the two sides of these academic debates simply talk “at” or “past” each other rather than engage in a dialogue with each other. To capture and interrogate—and perhaps even to begin to bridge—what often seems like a chasm between these two sides of academic (and, increasingly, everyday) tax debates, this volume will comprise a number of pairs of essays. Each pair of essays will approach an area of controversy in the tax laws from two different perspectives. One essay will approach the topic from a “mainstream” perspective while the other will approach the same topic from a “critical” perspective. The authors of each of the essays in a given pair will be afforded the opportunity to read and incorporate reactions to each other’s essays in the writing of their own. In the writing and rewriting of their essays, authors will be asked to pay specific attention to the influence of perspective both on the issue that they are addressing and on the writing of their own contributions to the debate.

The Editor

Anthony C. Infanti is Associate Dean for Academic Affairs and a Professor of Law at the University of Pittsburgh School of Law, teaching courses in the tax area. Professor Infanti’s research is in the area of critical tax theory, with a particular focus on the intersection of tax law with sexual orientation and gender identity. His scholarly articles have appeared in, among others, the Utah Law Review, Buffalo Law Review, Santa Clara Law Review, Harvard BlackLetter Law Journal, Unbound: The Harvard Journal of the Legal Left, the Columbia Journal of Gender and Law, the Michigan Journal of Gender and Law, and the Virginia Tax Review.

Professor Infanti is also the author of Everyday Law for Gays and Lesbians (And Those Who Care About Them) (Paradigm Publishers 2007) and co-editor of Critical Tax Theory: An Introduction (Cambridge University Press 2009). Professor Infanti has received both the University of Pittsburgh Chancellor’s Distinguished Teaching Award as well as an Excellence in Teaching Award from the graduating students of the University of Pittsburgh School of Law. He is an elected member of the American Law Institute and of the American Bar Foundation.

Contributions

Those interested in contributing an essay to this volume should send a proposed title and abstract of no more than 500 words (per individual contribution) to infanti@pitt.edu. Preference will be given to proposals by pairs of contributors on a predetermined topic (one writing from a critical
perspective and the other from a “mainstream” perspective); however, all proposals will be considered and the pairing up of individual proposals will be done wherever possible. The target length for final contributions is 7,500 to 10,000 words. The volume will contain a maximum of eight chapters (and, therefore, eight pairs of essays).

The deadline for proposals is March 15, 2013.