Overview. This course explores some of the fundamental social, economic, and political forces that drive the formation of American tax policy. We examine how alternative conceptions of justice translate into concrete policy proposals for financing public goods. And, you must decide for yourself how the cost of those goods should be allocated among members of society. In this endeavor, as a young attorney, you must practice debating these sensitive issues civilly and intelligently.

One lesson of 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 confront these same questions. I do not care about students’ political affiliations or political leanings. What I do care about is that each student develops or refines his or her views on these issues – and the ability to express them effectively – through active participation in this class.

Materials. Each class discussion is based on an overview handout plus articles that I have posted on TWEN. Each class meeting has its own folder. Note that the assignments limit the amount of some articles you are required to read. Although each day is structured as a separate topic, discussions weave together threads between courses.

Computer policy. Although I understand the impulse to take copious notes, studies show that the use of computers in class reduces the quality of discussion and the long-term retention of new material. Therefore, computers are prohibited in class. Additionally, the use of cell phones, smart phones, or other mobile communication devices is disruptive and is prohibited during class. Except in emergencies, those using such devices must leave the classroom for the remainder of the class period.

Class Meetings, Contact Information, and Office Hours. The class will meet on Wednesdays from 1:30 pm to 2:55 pm in Room 208. My regular office hours are Mondays and Wednesdays from 12:30 to 1:30 in Room 430. I also make myself available to meet with students by appointment. I can be reached by email at Stephanie.McMahon@UC.edu or by phone at 556-4206.

Grading. Twenty-five percent of your grade is composed of class participation. The remaining seventy-five percent of your grade is composed of a 3-hour final examination.
Attendance. Class attendance is essential. Not only is regular class attendance a requirement to be admitted to the bar, students who miss a lot of classes generally perform poorly on the exam. If you miss more than five classes, you may not be allowed to sit for the exam and/or your grade will be significantly adversely affected at my discretion.

I take attendance at the beginning of class. If you are not in class at the time I take attendance, you are counted absent for the day; therefore it is important to be on time. If you know that you will be absent or late for an excused reason, send me an email at Stephanie.McMahon@uc.edu before class. Notification does not mitigate an absence.

You must keep track of your absences; however, if you are absent more than two consecutive days without providing me written communication in advance, I am required to contact Associate Dean Oliver.

To facilitate your development as attorneys, there is no panel of students on call, so you must come to class prepared to participate in classroom discussion. Expect to be called on almost every class meeting. Chronic absenteeism or unpreparedness may result in sanctions, including the receipt of a “UWF” grade where appropriate.