

Tessa R. Davis

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LEGAL TEACHING EXPERIENCE

<i>Professor of Law</i>	Aug 2023 – Present
<i>Associate Professor of Law (with tenure)</i>	Aug 2019 – Aug 2023
<i>Assistant Professor of Law</i>	July 2014 – Aug 2019
University of South Carolina School of Law	Columbia, South Carolina
Courses Taught: Income Tax, Corporate Tax, Partnership Tax, Taxation of Property Transactions, Tax Policy, Property, Feminist Legal Theory, & Tax Reading Group	

Visiting Positions

<i>Visiting Associate Professor of Law</i>	Lexington, Kentucky
University of Kentucky J David Rosenberg College of Law	(Spring 2023)
Courses Taught: Corporate Tax & Family Law	

<i>Visiting Associate Professor of Law</i>	Athens, Georgia
University of Georgia School of Law	(Fall 2022)
Courses Taught: Income Tax & Partnership Tax	

<i>Visiting Assistant Professor of Law</i>	New Orleans, Louisiana
Tulane University Law School	2012 – 2014
Courses Taught: Income Tax, Taxation of Nonprofits, & Tax Policy	

EDUCATION

New York University School of Law	New York, New York
LL.M. in Taxation, received May 2012	

Honors:	Theodore Tannenwald, Jr. Foundation for Excellence in Tax Scholarship 2011 Writing Competition, Honorable Mention Award (<i>Reproducing Value . . .</i>)
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Florida State University College of Law	Tallahassee, Florida
Juris Doctor, <i>magna cum laude</i> , received May 2011	

Honors:	David G. McGunegle, Beverly McLear and Steven M. Goldstein Memorial Scholar Phi Delta Phi Order of the Coif Florida State Law Review “Outstanding Student Piece of the Year” Award (<i>Lost in Doctrine . . .</i>); Attorneys Title Insurance Fund Student Writing Award 2010 (<i>Keeping the Welcome Mat Rolled Up . . .</i>)
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Activities: *Journal of Land Use & Environmental Law*, Executive Editor (2010-11), Articles & Notes Editor (2009-10); Children in Prison Project, Intern; American Constitution Society, President (2009-10); Public Interest Law Students Association, Programs Director (2008-09); Graduate Teaching & Awards Selection Committee, Member (2010)

The London School of Economics and Political Science London, England
Master of Science in Social Anthropology, with Merit, received December 2007

Dissertation: *Finding the Foundations of the Rwandan Genocide: A Comparative Examination of Weberian and Marxist Arguments on Social Conflict*

Davidson College Davidson, North Carolina
Bachelor of Arts in Anthropology, *magna cum laude*, received May 2006

Honors Thesis: *Bridging the Gap: Biomedicine, Empowerment and Women's Voices in Pregnancy and Childbirth*

Honors: Phi Beta Kappa, High Honors in Anthropology, Franz Boas Award for Excellence in Anthropology; Charles A. Dana Honors Scholar

PUBLICATIONS

Articles

Revisiting the Tax Treatment of Alimony (with Amy Soled and Jay Soled) 72 KANSAS L. REV. 379 (2023)

Taxing the Cyborg, 101 OREGON LAW REVIEW 137 (2022)

Taxing Choices, 16 FIU LAW REVIEW 327 (2021)

Freezing the Future: Elective Egg Freezing and the Limits of the Medical Expense Deduction, 107 KENTUCKY LAW JOURNAL 373 (2019)

A Human Capital Theory of Alimony and Tax, 25 GEORGE MASON LAW REVIEW 2 (2018)

The Tax-Immigration Nexus, 94 DENV. L. REV. 195 (2017)

Mapping the Families of the Internal Revenue Code, 22 VIRGINIA J. OF SOCIAL POLICY & THE LAW 181 (2015)

Reproducing Value: How Tax Law Differentially Values Fertility, Sexuality & Marriage, 19 CARDOZO J. OF LAW & GENDER 1 (2012)

Lost in Doctrine: Particular Social Group, Child Soldiers and the Failure of U.S. Asylum Law to Protect Exploited Children, 38 FLA. ST. U. L. REV. 653 (2011)

Taking International Law At Its Word and Its Spirit: Re-envisioning Responsibility to Protect as a Binding Principle of International Law, 38 FLA. ST. U. L. REV. 884 (2011)

Keeping the Welcome Mat Rolled-Up: Social Justice Theorists' Failure to Embrace Adverse Possession as a Redistributive Tool, 20 J. TRANSNAT'L L. & POL'Y 73 (2010)

Essays

Tax and Social Context: Legal Fictions and Tax, American Legal Fictions Symposium, SAVANNAH LAW REVIEW (2017)

Chapters

"Taxation and Belonging: The History and Rhetoric of Tax, Full Citizenship, and Community Membership" in *Taxation, Citizenship, and Democracy in the 21st Century*, Eds. Yvette Lind & Reuven Avi-Yonah (forthcoming Edward Elgar Publishing 2024)

"Tax's Power: Feminism, Tax, and the Making of Society", in *The Political Philosophy of Taxation* (Springer, 2022)

"Taxing Values: What Our Tax Code Says About Us," in *"Demand the Impossible:" Essays in History as Activism*, Westphalia Press (2018)

Reports

"Zambia GESI Analysis", *USAID Revenue For Growth Project*, February 2023 (coauthor as Rule of Law Collaborative Tax Policy Expert with Glasshouse Initiatives Inc. (Glasshouse) and Nangoma Consult Limited (Nangoma))

WORKS IN PROGRESS

Imagining the Body in Tax

The Emergence of Tax Law (Tax as Text project)

The Gift of Debt

CONFERENCES, SYMPOSIA, WORKSHOPS

Invited Presenter, Supreme Court Panel
Southeastern Association of Law Schools Conference

Boca Raton, Florida
July 2023

Moderator, Taxation and Social Impact Panel
Presenter, *Imagining the Body in Tax*
Law & Society Annual Meeting

San Juan, Puerto Rico
May- June 2023

Invited Presenter, Taxation and Belonging: The History and Rhetoric of Tax, Full Citizenship, and Community Membership
Oslo, Norway
The Interlinking between Taxation, Citizenship, and Democracy Workshop
May 2023
Norwegian Business School

Invited Presenter, Imagining the Body in Tax
Lexington, Kentucky
University of Georgia School of Law
February 2023

Invited Panelist
Columbia, South Carolina
Digital Asset Valuation Panel
February 2023
Law and Technology Series
University of South Carolina School of Law

Consortium Member Representative, Tax Policy Expert
Zambia (Online)
Zambia GESI Analysis Research Training
December 2022
Rule of Law Collaborative & Glasshouse Initiatives

Invited Panelist
Columbia, South Carolina
Digital Humanities Series
November 2022
University of South Carolina

Invited Presenter, Imagining the Body in Tax
Athens, Georgia
University of Georgia School of Law
November 2022

Invited Presenter, The Gift of Debt
Sydney, Australia
Law, Love, and Money Workshop
November 2022
University of Technology (Australia)

Moderator, Tax Law and Policy: Approaches to Shaping Tax Law and Administration.
Destin, Florida
Presenter, Tax Policy Discussion Group
July -August 2022
Southeastern Association of Law Schools Conference

Invited Presenter, Taxing the Cyborg
Phoenix, Arizona
ASLME Health Law Professors Conference
June 2022
Arizona State University Sandra Day O'Connor College of Law

Invited Presenter, "Tax Aspects of NIL Agreements"
Online
A Series of Conversations on Name, Image, & Likeness and
April 2022
the Future of Intercollegiate Athletics
SEC Conference Law Schools

Invited Presenter, Taxing the Cyborg
Pittsburgh, Pennsylvania
University of Pittsburgh School of Law
November 2021

Invited Presenter, Taxing the Cyborg
Boulder, Colorado
University of Colorado Law School
October 2021

<i>Invited Presenter, Critical Perspectives on the Biden Tax Plan</i> <i>US vs EU – Academic Discussions on the Biden Tax Plan</i> Copenhagen Business School	Online (Copenhagen) September 2021
<i>Presenter, Taxing the Cyborg, Tax Law, Policy, and Human Beings Panel</i> <i>Moderator, Tax Law Discussion Group</i> <i>Mentor and Commentator, New Scholars Workshop</i> Corporate Law, Financial Markets, and Taxation II Mentee: Christine Kim, <i>Taxing Telework</i> Southeastern Association of Law Schools Conference	Amelia Island, Florida July -August 2021
<i>Presenter, Tax as Text</i> <i>Tax Practice and Interpretation Panel</i> Law & Society Annual Meeting	Online (Chicago) May 2021
<i>Presenter, Tax as Text</i> <i>Moderator</i> <i>Critical Tax Conference</i> University of California-Irvine School of Law	Online (Irvine) April 2021
<i>Invited Presenter, The Inherent Bias of Income</i> Texas A&M Business Law Colloquium	Online October 2020
<i>Invited Presenter, Taxing the Cyborg</i> <i>Health Law Professors Conference</i> Northeastern Law School	Boston, Massachusetts June 2020
<i>Moderator, Administering the 2017 Tax Act: Successes, Challenges, and Opportunities</i> ABA Tax Section Conference	Washington, D.C. May 2020
<i>Presenter, Taxing the Cyborg,</i> <i>Critical Tax Conference</i> University of Florida Levin College of Law	Gainesville, Florida April 2020
<i>Presenter, Tax Cultures of Compliance</i> Tax Policy Panel Southeastern Association of Law Schools Conference	Fort Lauderdale, Florida August 2019
<i>Presenter, The Inherent Bias of Income</i> <i>Carolina Scholars Series</i> University of South Carolina School of Law	Columbia, South Carolina March 2019
<i>Invited Presenter, Taxing Choices</i> <i>Boston College & Tulane Tax Roundtable</i> Tulane Law School	New Orleans, Louisiana March 2019
<i>Invited Presenter, Taxing Choices</i> <i>Faculty Forum</i> Southern Methodist University Law School	Dallas, Texas February 2019

<i>Invited Presenter, Taxing Choices</i> Intellectual Life Series University of Kentucky College of Law	Lexington, Kentucky October 2018
<i>Presenter, Taxing Choices, The Future of Tax Law</i> Southeastern Association of Law Schools Conference	Fort Lauderdale, Florida August 2018
<i>Moderator, Taxation and Inequality Panel</i> <i>Presenter, Taxing Choices</i> Law & Society Annual Meeting	Toronto, Ontario June 2018
<i>Presenter, Freezing the Future: Elective Egg Freezing, and the Limits of the Medical Expense Deduction</i> Critical Tax Conference University of South Carolina	Columbia, South Carolina April 2018
<i>Invited Presenter, (The Problem With?) Taxing Methane,</i> Global Conference on Environmental Taxation University of Arizona Rogers College of Law	Tuscon, Arizona September 2017
<i>Presenter, A Human Capital Theory of Alimony and Tax</i> Law & Society Annual Meeting	Mexico City, Mexico June 2017
<i>Presenter, Freezing the Future: Fertility, Choice, and Taxing State of the Art Reproductive Technologies,</i> Junior Tax Scholars Workshop University of Toronto	Toronto, Ontario June 2017
<i>Presenter, A Human Capital Theory of Alimony and Tax,</i> Critical Tax Conference Saint Louis University Law	St. Louis, Missouri April 2017
<i>Invited Presenter, “The Basis of Tax Fictions”</i> American Legal Fictions Symposium Savannah Law School	Savannah, Georgia September 2016
<i>Presenter, Reconsidering Alimony and Tax,</i> State, Local & Federal Tax Policy Workshop <i>Presenter, The Tax-Immigration Nexus,</i> New Scholars Workshop Southeastern Association of Law Schools Conference	Amelia Island, Florida August 2016
<i>Presenter, Reconsidering Alimony and Tax,</i> Junior Tax Scholars Workshop University of California-Irvine School of Law	Irvine, California June 2016
<i>Presenter, The Tax-Immigration Nexus,</i> Critical Tax Conference Tulane University Law School	New Orleans, Louisiana April 2016
<i>Invited Presenter, The Tax-Immigration Nexus</i> Advanced Topics in Taxation Colloquium Northwestern University School of Law	Chicago, Illinois March 2016

<i>Invited Presenter, Of Tax Crimes and "Bad" Citizens</i> , Citizenship and Tax Symposium University of Michigan Law School	Ann Arbor, Michigan October 2015
<i>Presenter, Of Tax Evasion and "Bad" Citizens</i> , Tax Policy Panel <i>Presenter, Sin Taxes</i> , Teaching and Regulating Vice Panel Southeastern Association of Law Schools Conference	Boca Raton, Florida July 2015
<i>Presenter, Of Tax Evasion and "Bad" Citizens</i> , Junior Tax Scholars Workshop University of Texas School of Law	Austin, Texas June 2015
<i>Presenter, Citizenship and Taxation</i> , Critical Tax Conference Northwestern University School of Law	Chicago, Illinois May 2015
<i>Invited Presenter, A Post-Gender Tax Code?</i> , Enhancing Economic Security for Women Workers Panel 8th Annual Feminist Legal Theory Conference: Applied Feminism and Work	Baltimore, Maryland March 2015
<i>Presenter, Taxing Modern Families</i> , Improving Clarity in Tax Administration Panel Southeastern Association of Law Schools Conference	Amelia Island, Florida August 2014
<i>Presenter, Taxing Modern Families</i> , Junior Tax Scholars Workshop <i>Discussant, David Herzig, Marriage Pluralism: Taxing Marriage After Windsor</i> <i>Discussant, Philip Hackney, Taxing the Unheavenly Chorus: Why Section §501(c)(6) Trade Associations Are Thoroughly Undeserving of Tax Exemption</i> American University Washington College of Law	Washington, D.C. June 2014
<i>Discussant, Susannah Takh, The Tax War on Poverty</i> , Tulane Tax Roundtable Tulane University Law School	New Orleans, Louisiana March 2014
<i>Moderator, Social Engineering and the Tax Code: A Record of Success?</i> Southeastern Association of Law Schools Conference <i>Discussant, Tax Policy Workshop</i> Southeastern Association of Law Schools Conference	Palm Beach, Florida August 2013 Palm Beach, Florida August 2013
<i>Presenter, Mapping the Families of Tax</i> , Faculty Workshop Tulane University Law School	New Orleans, Louisiana July 2013
<i>Presenter, Family As Status, Family as Contract in the Tax Code</i> Law & Society Annual Meeting	Boston, Massachusetts June 2013
<i>Invited Presenter, Family As Status . . .</i> , Tulane Law Review Footnote Series Tulane University Law School	New Orleans, Louisiana April 2013
<i>Presenter, Family As Status . . .</i> , Faculty Workshop Tulane University Law School	New Orleans, Louisiana March 2013
<i>Invited Presenter, Family As Status . . .</i> , Tulane Tax Roundtable Tulane University Law School	New Orleans, Louisiana February 2013

Invited Presenter, Family As Status . . ., Faculty Workshop
Florida State University College of Law

Tallahassee, Florida
November 2012

Invited Presenter, Reproducing Value, Murphy Institute Public Policy Group
Tulane University Law School

New Orleans, Louisiana
October 2012

Discussant, James R. Hines, Jr., The Redistributive Potential of Wealth Transfer Taxes
“A Fiscal Trilemma?” Conference
Tulane University Law School

New Orleans, Louisiana
October 2012

GRANT-BASED WORK

Tax Policy Expert
Zambian R4G GESI Analysis
Rule of Law Collaborative & Glasshouse Initiatives

Fall 2022 – Spring 2023

EDITORIAL WORK

Developmental Editor for Casebook Connect Tax Study Center (Income Tax)
Wolters Kluwer

Spring 2017

EXPERIENCE

Trenam, Kemker, Scharf, Barkin, Frye, O'Neill & Mullis
Summer Associate

Tampa, Florida
May 2009 – August 2009, May 2010 – June 2010

Karen Sandrik, Florida State University College of Law
Research Assistant

Tallahassee, Florida
September 2010 – April 2011

Botswana Court of Appeal
Judicial Clerk

Lobatse, Botswana
July 2010

Drafted legal opinions and bench memoranda as a clerk for the Justices of Botswana's highest court.

Children in Prison Project
Legal Intern

Tallahassee, Florida
August 2009 – Jan 2010

First Amendment Foundation
Legal and Legislative Intern

Tallahassee, Florida
February 2009 – May 2009

BAR STATUS

Admitted to the Florida Bar in November 2011