

Joe Bishop-Henchman

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PROFILE

Attorney with compliance, policy analysis, operations, fundraising, tax, and strategic planning and execution expertise.

PROFESSIONAL EXPERIENCE

McDermott Will & Emery

WASHINGTON, DC

Counsel, 2019-Present

- ◆ Counsel clients on tax compliance, policy, and controversy matters
- ◆ Monitor state tax trends, learning and sharing insights on problematic tax policies and practices
- ◆ Help clients solve problems holistically and efficiently

Tax Foundation

WASHINGTON, DC

Executive Vice President, 2017-19; Vice President of Legal & State Projects, 2011-17;

Director of State Projects, 2008-11; Tax Counsel, 2007-11; Law Clerk, 2005-07

- ◆ Grew state policy program's annual impact to 1 million downloads of state ranking reports and over 2,500 media citations through improved media strategy, legislative outreach, and innovations like weekly tax maps. Team achieved consistent policy successes, making state tax codes less burdensome and saving taxpayers \$2 billion a year.
- ◆ Became a go-to research and analysis resource for elected officials, national and state-based groups, the media, business groups, students, and the general public. Testified, delivered presentations, and answered media inquiries on tax (6 times to Congress and to 36 states).
- ◆ Supervised and coordinated staff of economists, analysts, and marketing personnel to identify and act on opportunities to shape the policy debate toward simpler, more sensible tax policy. Managed all aspects of operations, including fundraising strategy, personnel, budget, compliance, and vendors. Grew staff from 11 to over 30, annual fundraising from \$1.6 million to \$5.5 million, and structurally balancing the organization's budget.
- ◆ Produced *amicus curiae* briefs and reports to shape judicial opinions on major tax law matters. Brief submitted in *South Dakota v. Wayfair* cited twice by U.S. Supreme Court majority opinion.

Office of the D.C. Attorney General

WASHINGTON, DC

Equity Section Intern, Summer 2005

- ◆ Managed paper flow for ten cases and two attorneys; participated in settlement & client conferences

Peter Ueberroth for Governor

COSTA MESA, CA

Press & Policy Aide, 2003

- ◆ Drafted statements for public release; handled press requests; liaised between press and policy teams

University of California

MERCED, CA

Outreach Field Assistant, 2000

Children's World Day Care Center

OCEANSIDE, CA

Assistant, 2- and 3-year-olds, 1996-1999

EDUCATION

George Washington University Law School

WASHINGTON, DC

J.D., 2007

University of California, Berkeley

BERKELEY, CA

B.A., Political Science, and Minor in Public Policy, 2003

BAR MEMBERSHIPS

Maryland; District of Columbia No. 985625; New York No. 5436894; U.S. Supreme Court.

MISCELLANEOUS

Expertise cited by *The Economist*, *The New York Times*, *The Wall Street Journal*, *USA TODAY*, *The Washington Post*, the *Los Angeles Times*, *The (Baltimore) Sun*, *The Orange County Register*, *The Philadelphia Inquirer*, *The Christian Science Monitor*, CNN, NPR, ABC News, Bloomberg, C-SPAN, CNBC, Fox, *Forbes*, *Fortune*, *Governing*, *Barron's*, *Kiplinger's*, *Stateline*, Reuters, the Associated Press, and by 75 law review articles. Ran for DC Attorney General, 2018 (14,941 votes, 6.7%).

PUBLICATIONS & PRESENTATIONS

Congressional Testimony (in-person)

- ◆ Testimony before the U.S. House Committee on the Judiciary, Subcommittee on Regulatory Reform, Commercial, & Antitrust Law, on the role of Congress in interstate taxation (Feb. 26, 2014)
- ◆ Testimony before the U.S. House Committee on the Judiciary, on the Marketplace Equity Act (Jul. 24, 2012)
- ◆ Testimony before the U.S. Senate Finance Committee, on Tax Reform: What It Means for State and Local Tax and Fiscal Policy (Apr. 25, 2012)
- ◆ Testimony before the U.S. House Committee on Ways & Means, Health Subcommittee, on the Constitutionality of the Health Care Law's Individual Mandate (Mar. 29, 2012)
- ◆ Testimony before the U.S. House Committee on the Judiciary, on Federal Action on State Efforts to Collect Sales & Use Taxes on Internet Commerce (Nov. 30, 2011)
- ◆ Testimony before the U.S. House Committee on the Judiciary, Subcommittee on Courts, Commercial, and Administrative Law, on state taxation and harm to the national economy (May 25, 2011)
- ◆ Testimony before the U.S. House Committee on the Judiciary, Subcommittee on Commercial and Administrative Law, on the impact of pre-emption legislation on state and local revenues (Apr. 15, 2010)

Congressional Testimony (written only)

- ◆ Written Testimony to the U.S. Senate Commerce Committee, on the Marketplace Fairness Act (Aug. 1, 2012)
- ◆ Written Testimony to the U.S. House Judiciary Committee, on Federal Action on State Efforts to Collect Sales and Use Tax on Internet Commerce (Nov. 30, 2011)
- ◆ Written Testimony to the U.S. House Committee on the Judiciary, Subcommittee on Courts, Commercial, and Administrative Law, on the Business Activity Tax Simplification Act (Apr. 13, 2011)
- ◆ Replies to Questions from Rep. Steve Cohen on State Taxation and Congressional Power (Jun. 4, 2010)
- ◆ Written Testimony to the U.S. House Committee on the Judiciary, Subcommittee on Commercial & Administrative Law, on the physical presence nexus standard and state efforts to export tax burdens (Feb. 4, 2010)

Other Legislative Testimony

- ◆ Testimony before the Joint Session of the Nebraska Revenue, Education, and Retirement Committees (Apr. 29, 2019)
- ◆ Testimony before the Nebraska Legislature Revenue Committee (Feb. 8, 2017 & Feb. 15, 2017)
- ◆ Testimony before the Kansas House Committee on Taxation (Jan. 19, 2017)
- ◆ Testimony before the North Dakota Joint Revenue Committee (Feb. 9, 2016)
- ◆ Testimony before the District of Columbia Council Committee of the Whole (Jan. 14, 2016)
- ◆ Testimony before the New Mexico Joint Tax Committee (Oct. 13, 2015)
- ◆ Testimony before the Georgia Tax Reform Committee (Aug. 18, 2015)
- ◆ Testimony before the West Virginia Tax Reform Commission (May 19, 2015)
- ◆ Testimony before the Connecticut Tax Review Committee (Apr. 21, 2015)
- ◆ Testimony before the Nevada Assembly Committee on Taxation (Feb. 24, 2015) (with Jared Walczak)
- ◆ Testimony before the Nevada Senate Committee on Revenue and Economic Development (Feb. 24, 2015) (with Jared Walczak)
- ◆ Testimony before the Nebraska Legislative Revenue Committee (Feb. 18, 2015)

- ◆ Testimony before the District of Columbia Committee on Business, Consumer, & Regulatory Affairs and the Committee on Finance & Revenue, on marijuana tax design (Oct. 30, 2014)
- ◆ Testimony before the Illinois House Revenue & Finance Committee (Jan. 17, 2014)
- ◆ Testimony before the Rhode Island Special Joint Legislative Commission to Study the Sales Tax Repeal (Nov. 21, 2013)
- ◆ Testimony before the New York Senate Finance Committee (Sep. 4, 2013)
- ◆ Testimony before the Mississippi Revenue Fairness Study Group (Jun. 27, 2013)
- ◆ Testimony before the Pennsylvania House Finance Committee (Apr. 11, 2013)
- ◆ Testimony before the Nebraska Legislature Finance Committee on Income Tax Reform (Feb. 6, 2013)
- ◆ Testimony before the Wisconsin Senate Finance Committee on Income Tax Reform (Sep. 6, 2012)
- ◆ Testimony before the Alaska House Finance Committee, on Film Tax Incentives (Mar. 22, 2012)
- ◆ Testimony before the Oklahoma Task Force on State Tax Credits and Economic Incentives, on film tax incentives (Oct. 12, 2011)
- ◆ Testimony before the Indiana Commission on State Tax and Financing Policy (Oct. 3, 2011)
- ◆ Testimony before the California Select Committee on Recovery, Reform, and Realignment, on state tax reform and opportunities for California (Feb. 2, 2011)
- ◆ Testimony before the Pennsylvania Senate Economy, Business, and Jobs Caucus (Jun. 7, 2010)
- ◆ Written Testimony to the Maryland Senate Budget & Taxation Committee, on "Amazon Tax" (Mar. 17, 2010)
- ◆ Testimony before the Rhode Island House Finance Committee, on state tax reform (May 21, 2009)
- ◆ Testimony before Maryland Legislature, on Tax Increase Supermajority Requirements (Mar. 5, 2009)
- ◆ Written Testimony to the Maryland Legislature, on the Streamlined Sales Tax Project (Feb. 18, 2009)
- ◆ Testimony before the Mississippi Tax Reform Commission, on state tax reform (Apr. 8, 2008)
- ◆ Testimony before the Pennsylvania House Republican Policy Committee, on state debt (Feb. 27, 2008)

Books Authored and Co-Authored

- ◆ *Wisconsin Tax Options: A Guide to Fair, Simple, Pro-Growth Reform* (Feb. 2019) (with Katherine Loughead & Jared Walczak)
- ◆ *Arkansas: The Road Map to Tax Reform* (Nov. 2016) (with Nicole Kaeding & Scott Drenkard)
- ◆ *Iowa Tax Reform Options: Building a Tax System for the 21st Century* (May 2016) (with Scott Drenkard, Jared Walczak & Nicole Kaeding)
- ◆ *Louisiana Fiscal Reform: A Framework for the Future* (Nov. 2015) (with Scott Drenkard, Liz Malm, & Jared Walczak)
- ◆ *Simplifying Nevada's Taxes: A Framework for the Future* (Jan. 2015) (with Scott Drenkard, Liz Malm, & Jared Walczak)
- ◆ *Building on Success: A Guide to Fair, Simple, Pro-Growth Tax Reform for Nebraska* (Oct. 2013) (with Scott Drenkard)
- ◆ *How is the Money Used? Federal and State Cases Distinguishing Taxes and Fees* (Mar. 2013) (with Scott Drenkard)
- ◆ *North Carolina Tax Reform Options: A Guide to Fair, Simple, Pro-Growth Reform* (Jan. 2013)

Journal Publications

- ◆ *Playing Fair: Distribution, Economic Growth, and Fairness in Federal and State Tax Debates*, 51 HARVARD J. LEG. 89 (spring 2014)
- ◆ *How is the Money Used? Federal and State Cases Distinguishing Taxes and Fees* (book excerpt), 68 STATE TAX NOTES 619 (May 20, 2013)
- ◆ *Sotomayor Opinions Not Encouraging for Opponents of State Overreaching*, (with Travis Greaves), 53 STATE TAX NOTES 185 (Jul. 20, 2009)
- ◆ *Why the Quill Physical Presence Rule Shouldn't Go the Way of Personal Jurisdiction*, 46 STATE TAX NOTES 387 (Nov. 5, 2007)
- ◆ *The Ohio Incentives Decision and the Quest for a 21st Century State Tax System*, (with Chris Atkins), 40 STATE TAX NOTES 945 (Jun. 19, 2006)

Major Published Reports

- ◆ *Post-Wayfair Options for States* (Aug. 29, 2018)
- ◆ *Evaluating the SALT Deduction Constitutional Challenge* (Jul. 17, 2018)
- ◆ *Litigation Ongoing Against Online Travel Companies for Hotel Occupancy Taxes* (Feb. 17, 2016)
- ◆ *Taxing Marijuana: The Washington and Colorado Experience* (Aug. 25, 2014)
- ◆ *The Marketplace Fairness Act: A Primer* (Jul. 14, 2014)
- ◆ *The Fiscal Cliff: A Primer*, TAX FOUNDATION SPECIAL REPORT NO. 204 (Nov. 13, 2012) (ed.)
- ◆ *Top Ten State Tax Trends in Recession & Recovery*, TAX FOUNDATION FISCAL FACT NOS. 304-313 (Jun. 4-15, 2012)
- ◆ *Taxation of Online Travel Services: Lawsuits Generally Not Succeeding in Efforts to Expand Hotel Taxes*, TAX FOUNDATION SPECIAL REPORT NO. 198 (May 9, 2012)
- ◆ *Rethinking U.S. Taxation of Overseas Operations: Subpart F, Territoriality, and the Exception for Active Royalties*, TAX FOUNDATION SPECIAL REPORT NO. 197 (Nov. 22, 2011)
- ◆ *Unemployment Insurance Taxes: Options for Program Design and Insolvent Trust Funds*, TAX FOUNDATION BACKGROUND PAPER NO. 61 (Oct. 17, 2011)
- ◆ *State Tax Changes During 2010*, TAX FOUNDATION SPECIAL REPORT NO. 188 (Jan. 12, 2011)
- ◆ *Washington Voters to Consider High-Earner Income Tax*, TAX FOUNDATION SPECIAL REPORT NO. 186 (Oct. 26, 2010)
- ◆ *“Amazon Tax” Laws Signal Business Unfriendliness and Will Worsen Short-Term Budget Problems*, TAX FOUNDATION SPECIAL REPORT NO. 176 (Mar. 8, 2010)
- ◆ *State Budget Shortfalls Present a Tax Reform Opportunity*, TAX FOUNDATION SPECIAL REPORT NO. 164 (Feb. 11, 2009)
- ◆ *An Opportunity to Improve Mississippi’s Tax Climate*, TAX FOUNDATION SPECIAL REPORT NO. 161 (Apr. 8, 2008)
- ◆ *Virginia Supreme Court Considers Taxpayer Protections in NVTA Case*, TAX FOUNDATION SPECIAL REPORT NO. 159 (Feb. 18, 2008)
- ◆ *Defending Competitive Neutrality Before the Supreme Court*, TAX FOUNDATION SPECIAL REPORT NO. 158 (Nov. 30, 2007)

Other Published Reports

- ◆ *States Should Be Wary of ITEP Marijuana Tax Policy* (Jan. 23, 2019)
- ◆ *Top State Tax Ballot Initiatives to Watch in 2018* (Oct. 22, 2018)
- ◆ *Massachusetts Income Tax Increase Not on November Ballot* (Oct. 1, 2018)
- ◆ *An Inside Look at Trump’s Infrastructure Plans* (Aug. 17, 2017)
- ◆ *Kansas May Drop Pass-Through Exclusion After Revenue Projections Miss Mark Again* (Apr. 30, 2015)
- ◆ *The 13 Million Percent Tax: Nevada Considers Complex, Arbitrary BLF Proposal* (Mar. 26, 2015)
- ◆ *District of Columbia Considers Impressive Tax Reform Options* (Apr. 30, 2014)
- ◆ *New York Corporate Tax Overhaul Broadens Bases, Lowers Rates, and Reduces Complexity* (Apr. 14, 2014)
- ◆ *Cigarette Taxes and Cigarette Smuggling by State* (Mar. 19, 2014) (with Scott Drenkard)
- ◆ *Gasoline Taxes and User Fees Pay for Only Half of State & Local Road Spending*, Tax Foundation Fiscal Fact (Jan. 3, 2014)
- ◆ *Lottery Tax Rates Vary Greatly by State* (Dec. 17, 2013)
- ◆ *IRS Issues “State of Celebration” Guidance for Same-Sex Couples; Further Guidance by 24 States May Be Required*, TAX FOUNDATION FISCAL FACT NO. 393 (Aug. 29, 2013)
- ◆ *Kansas 2013 Tax Reform Improves on Last Year’s Efforts*, TAX FOUNDATION FISCAL FACT NO. 374 (Jun. 18, 2013)
- ◆ *State Taxation of Unemployment Benefits*, TAX FOUNDATION FISCAL FACT NO. 368 (May 13, 2013)
- ◆ *How Easy is it to Find Tax Information on State Websites?*, TAX FOUNDATION FISCAL FACT NO. 365 (Apr. 12, 2013)
- ◆ *State & Local Governments Impose Hefty Taxes on Cell Phone Consumers*, TAX FOUNDATION FISCAL FACT NO. 355 (Jan. 30, 2013)

- ◆ *Gasoline Taxes and Tolls Pay for Only a Third of State & Local Road Spending*, TAX FOUNDATION FISCAL FACT NO. 353 (Jan. 17, 2013)
- ◆ *Cigarette Taxes and Cigarette Smuggling by State*, TAX FOUNDATION FISCAL FACT NO. 351 (Jan. 10, 2013)
- ◆ *State and Local Property Taxes Target Commercial and Industrial Property*, TAX FOUNDATION FISCAL FACT NO. 342 (Nov. 20, 2012)
- ◆ *State Tax Changes During 2011*, TAX FOUNDATION FISCAL FACT NO. 303 (May 31, 2012)
- ◆ *Scholastic Books Faces State Tax Overreaching*, TAX FOUNDATION FISCAL FACT NO. 300 (May 15, 2012) (with Jordan King)
- ◆ *Lottery Tax Rates Vary Greatly By State*, TAX FOUNDATION FISCAL FACT NO. 295 (Mar. 29, 2012) (with Alex Raut & Kevin Duncan)
- ◆ *Meals Taxes in Major U.S. Cities*, TAX FOUNDATION FISCAL FACT NO. 293 (Mar. 1, 2012) (with Alex Raut & Kevin Duncan)
- ◆ *Local Income Taxes: City- and County-Level Income and Wage Taxes Continue to Wane*, TAX FOUNDATION FISCAL FACT NO. 280 (Aug. 31, 2011) (with Jason Sapia)
- ◆ *Texas Margin Tax Experiment Failing Due to Collection Shortfalls, Perceived Unfairness for Taxing Unprofitable and Small Businesses, and Confusing Rules*, TAX FOUNDATION FISCAL FACT NO. 279 (Aug. 17, 2011)
- ◆ *California Becomes Seventh State to Adopt “Amazon” Tax on Out-of-State Online Sellers*, TAX FOUNDATION FISCAL FACT NO. 276 (Jul. 1, 2011)
- ◆ *Minnesota Income Tax Increase Modification Could Encourage Tax Avoidance and Promote Poor Investment Decisions*, TAX FOUNDATION FISCAL FACT NO. 275 (Jun. 29, 2011) (with William McBride & David Logan)
- ◆ *More States Abandon Film Tax Incentives as Programs’ Ineffectiveness Become More Apparent*, TAX FOUNDATION FISCAL FACT NO. 272 (Jun. 2, 2011)
- ◆ *Louisiana Considers Adopting “Amazon” Tax on Out-of-State Online Sellers*, TAX FOUNDATION FISCAL FACT NO. 271 (May 26, 2011)
- ◆ *Nevada May Consider New Business Taxes*, TAX FOUNDATION FISCAL FACT NO. 270 (May 18, 2011)
- ◆ *Arizona Weighs Income Tax Reform*, TAX FOUNDATION FISCAL FACT NO. 265 (Mar. 21, 2011)
- ◆ *States Target Cell Phones for Stealth, Burdensome Taxes*, TAX FOUNDATION FISCAL FACT NO. 259 (Feb. 18, 2011)
- ◆ *Illinois Approves Sharp Income Tax Increase, Fourth-Highest Corporate Tax Rate*, TAX FOUNDATION FISCAL FACT NO. 256 (Jan. 13, 2011) (with Kail Padgitt)
- ◆ *Illinois Considers Sharp Income Tax Increase, Highest Corporate Tax Rate*, TAX FOUNDATION FISCAL FACT NO. 255 (Jan. 7, 2011) (with Kail Padgitt)
- ◆ *President’s Deficit Commission Says Federal Government Should Be 21 Percent of GDP*, TAX FOUNDATION FISCAL FACT NO. 253 (Dec. 3, 2010)
- ◆ *Supreme Court Considers Whether Sales Tax Exemptions Can Be Discriminatory Taxes*, TAX FOUNDATION FISCAL FACT NO. 244 (Sep. 13, 2010)
- ◆ *A Review of 2010’s Changes in State Tax Policy*, TAX FOUNDATION FISCAL FACT NO. 241 (Aug. 23, 2010) (with Xander Stephenson)
- ◆ *Nevada Panel Considering Tax Reform Options, Including New Business Taxes*, TAX FOUNDATION FISCAL FACT NO. 235 (Jul. 13, 2010)
- ◆ *Rhode Island Officials Consider Income Tax Reform*, TAX FOUNDATION FISCAL FACT NO. 232 (Jun. 2, 2010)
- ◆ *Pennsylvania Governor Proposes Spending Boost, Broader Sales Tax, Heavier Business Taxes*, TAX FOUNDATION FISCAL FACT NO. 213 (Feb. 25, 2010)
- ◆ *Oregon Referendum Could Reinstate Higher Income Tax Rates*, TAX FOUNDATION FISCAL FACT NO. 206 (Jan. 7, 2010)
- ◆ *A Review of Significant State Tax Changes During 2009*, TAX FOUNDATION FISCAL FACT NO. 204 (Dec. 21, 2009)
- ◆ *“Amazon Tax” Unconstitutional and Unwise*, TAX FOUNDATION FISCAL FACT NO. 187 (Sep. 15, 2009) (with Justin Burrows)
- ◆ *The Dam Bursts in the Beaver State: Oregon’s Wave of Tax Increases and New Spending*, TAX FOUNDATION FISCAL FACT NO. 175 (Jul. 9, 2009) (with Jack Mountjoy)

- ◆ *New Jersey's Gubernatorial Race, Part I: Governor Corzine Proposes 10.75% Income Tax Rate*, TAX FOUNDATION FISCAL FACT NO. 171 (May 27, 2009)
- ◆ *New Jersey's Gubernatorial Race, Part II: Governor Corzine's Challengers Call for Lowering Tax Burdens*, TAX FOUNDATION FISCAL FACT NO. 172 (May 27, 2009)
- ◆ *Economic Incidence: Consumers May Not Remit Ohio's Tax on Grocery Sales, But They Pay It*, TAX FOUNDATION FISCAL FACT (May 26, 2009) (with Maurice Thompson & Justin Burrows)
- ◆ *A Golden Opportunity: California's Budget Crisis Offers a Chance to Fix a Broken Tax System*, TAX FOUNDATION FISCAL FACT NO. 170 (May 18, 2009)
- ◆ *The Price of Paradise: Hawaii Becomes Fifth State to Adopt New Income Tax Brackets on High-Earners*, TAX FOUNDATION FISCAL FACT NO. 169 (May 12, 2009) (with Mark Robyn)
- ◆ *From the House that Ruth Built to the House the IRS Built*, TAX FOUNDATION FISCAL FACT NO. 167 (Apr. 6, 2009) (with Travis Greaves)
- ◆ *Proposed Tax on AIG Bonuses Raises Constitutional and Policy Concerns*, TAX FOUNDATION FISCAL FACT NO. 165 (Mar. 27, 2009)
- ◆ *Charging Taxpayers for Tax Collection is a Tax: Weisblat v. City of San Diego*, TAX FOUNDATION FISCAL FACT NO. 160 (Feb. 6, 2009) (with Travis Greaves)
- ◆ *Funding S-CHIP with Federal Cigarette Tax Increase is Poor Tax Policy*, TAX FOUNDATION FISCAL FACT NO. 158 (Jan. 15, 2009) (with Gerald Prante)
- ◆ *Permitting Class Refund Actions is Key to Effective Challenges of Illegal Taxes: Ardon v. City of Los Angeles*, TAX FOUNDATION FISCAL FACT NO. 156 (Nov. 24, 2008) (with Travis Greaves)
- ◆ *Voters Will Consider Tax-Related Ballot Initiatives in 23 States*, TAX FOUNDATION FISCAL FACT NO. 154 (Oct. 31, 2008)
- ◆ *Transit Agencies in Bind Due to SILO Deals and AIG Collapse*, TAX FOUNDATION FISCAL FACT NO. 153 (Oct. 30, 2008)
- ◆ *North Dakota's Measure 2: How Would Rate Cuts Affect the Peace Garden State's Competitiveness?*, TAX FOUNDATION FISCAL FACT NO. 151 (Oct. 17, 2008)
- ◆ *Would the Proposed Bailout Affect Local Property Tax Collections?*, TAX FOUNDATION FISCAL FACT NO. 149 (Sep. 29, 2008)
- ◆ *Tax Foundation Urges Texas Court to Avoid Sparking an Interstate Tax War*, TAX FOUNDATION FISCAL FACT NO. 142 (Aug. 25, 2008) (with Paul Galindo)
- ◆ *The Right Prescription for Mississippi*, TAX FOUNDATION FISCAL FACT NO. 139 (Aug. 19, 2008)
- ◆ *Indiana Court Should Avoid Education Finance Mess: Bonner v. Daniels*, TAX FOUNDATION FISCAL FACT NO. 138 (Aug. 18, 2008)
- ◆ *County and City Income Taxes Clustered in States with Poor Tax Climates*, TAX FOUNDATION FISCAL FACT NO. 133 (Jul. 11, 2008)
- ◆ *Arizona's Special Interest Laundry List*, TAX FOUNDATION FISCAL FACT NO. 131 (Jun. 24, 2008) (with Josh Barro)
- ◆ *Case Presents Opportunity to Ensure Uniform Application of Tax Code and Prevent Harm to Taxpayers*, TAX FOUNDATION FISCAL FACT NO. 126 (Apr. 28, 2008) (with Matthew Reddington)
- ◆ *States Should Avoid Sales Taxes on Nonprofit Hospital Purchases*, TAX FOUNDATION FISCAL FACT NO. 125 (Apr. 11, 2008)
- ◆ *States Target Cell Phones for a Stealth, Burdensome Tax*, TAX FOUNDATION FISCAL FACT NO. 116 (Jan. 18, 2008)
- ◆ *Maryland's Wal-Mart Tax Likely to Hurt Wal-Mart's Workers*, TAX FOUNDATION FISCAL FACT NO. 52 (Mar. 9, 2006) (with Chris Atkins)

Appellate Briefs Amicus Curiae Authored or Co-Authored

- ◆ *South Dakota v. Wayfair, Inc.*, U.S. No. 17-494 (filed Nov. 2, 2017 & Mar. 5, 2018)
- ◆ *Illinois Central Railroad v. Tennessee Department of Revenue*, 6th Cir. No. 17-5553 (filed Sep. 6, 2017)
- ◆ *CSX Transportation v. Alabama Dept. of Revenue*, U.S. No. 17-11705 (filed May 31, 2017)

- ◆ *Skadden, Arps, Slate, Meagher & Flom LLP v. Michigan Dept. of Treasury*, U.S. No. 16-688 (filed Feb. 9, 2017)
- ◆ *Gillette Company v. California Franchise Tax Board*, U.S. No. 15-1442 (filed Jun. 30, 2016)
- ◆ *Alabama Dept. of Revenue v. CSX Transportation*, U.S. No. 13-553 (filed Nov. 5, 2014)
- ◆ *Comptroller of the Treasury of Maryland v. Wynne*, U.S. No. 13-485 (filed Sep. 26, 2014)
- ◆ *Direct Marketing Association v. Brohl*, U.S. No. 13-1032 (filed Sep. 16, 2014)
- ◆ *WorldCom v. IRS*, U.S. No. 13-1269 (filed May 21, 2014)
- ◆ *Loving v. IRS*, D.C. Cir. No. 13-5061 (filed May 24, 2013) (with Patrick J. Smith)
- ◆ *Marshall v. United States*, 5th Cir. No. 12-20804 (filed Apr. 29, 2013) (with Marcus J. Brooks)
- ◆ *Banks v. City of Ocean Shores*, Wash. No. 88108-1 (filed Jan. 30, 2013) (with Norman J. Bruns)
- ◆ *McWilliams v. City of Long Beach*, Cal. No. S202037 (filed Dec. 18, 2012) (with Edward M. Teyssier)
- ◆ *Department of Health & Human Services, et al. v. State of Florida, et al.*, U.S. No. 11-398 (filed Feb. 13, 2012)
- ◆ *Armour v. City of Indianapolis*, U.S. No. 11-161 (filed Jan. 5, 2012)
- ◆ *Lamtec Corp. v. Dep't of Revenue of the State of Washington*, U.S. No. 10-1289 (Jun. 16, 2011)
- ◆ *FFW Enterprises v. Fairfax County and the Board of Supervisors of Fairfax County*, Va. No. CL-2008-13918 (filed Jun. 1, 2010) (with Patrick M. McSweeney)
- ◆ *Ardon v. City of Los Angeles*, 174 Cal.App.4th 369 (May 28, 2009), *rev. granted* 94 Cal.Rptr.3d 245 (Sep. 9, 2009), (with Edward M. Teyssier)
- ◆ *Amazon.com, LLC v. New York State*, N.Y. App. No. 601247-2008 (2010), (with Arthur R. Rosen)
- ◆ *Priceline, Inc. v. City of Anaheim*, 180 Cal.App.4th 1130 (Jan. 5, 2010), (with Edward M. Teyssier)
- ◆ *Ohio Grocers Association v. Levin*, 916 N.E.2d 446 (Ohio 2009), (with Maurice Thompson)
- ◆ *Weisblat v. City of San Diego*, 176 Cal.App.4th 1022 (Aug. 18, 2009), (with Adam van Susteren)
- ◆ *Heatherly v. State*, 678 S.E.2d 656 (N.C. 2009); 658 S.E.2d 11 (N.C. App. 2008), (with Chris Atkins & Kevin W. Benedict)
- ◆ *First American Title Ins. Co. v. Combs*, Tex. No. 05-0541, *rehearing denied* (Aug. 29, 2008), (with Daniel Altman)
- ◆ *Bonner v. Daniels*, 907 N.E.2d 516 (Ind. 2009) (with John M. Mead)
- ◆ *Metropolitan Life Ins. Co. v. Kinsman*, S.D. No. 24704Z, *rehearing denied* (May 6, 2008)
- ◆ *Centerior Energy Corp. v. Mikulski*, U.S. No. 07-961, *cert. denied* 128 S.Ct. 2426 (2008), (with Erik S. Jaffe)
- ◆ *Dep't. of Revenue of Ky. v. Davis*, 553 U.S. 328 (2008), (with Chris Atkins & Brian E. Bailey)
- ◆ *Staff IT, Inc. v. United States*, U.S. No. 07-221, *cert. denied* 552 U.S. 892 (Oct. 1, 2007), (with Chris Atkins & George W. Connelly)
- ◆ *CSX Transportation, Inc. v. State Bd. of Equal. of Ga.*, 552 U.S. 9 (2007), (with Chris Atkins & Brian E. Bailey)
- ◆ *FIA Card Services, N.A. v. Tax Com'r of West Virginia*, U.S. No. 06-1228, *cert. denied* 551 U.S. 1141 (Jun. 18, 2007), (with Chris Atkins & Kyle O. Sollie)
- ◆ *DaimlerChrysler Corp. v. Cuno*, 547 U.S. 332 (2006), (with Chris Atkins & Kyle O. Sollie)

Commentaries

- ◆ “Easing the Kentucky Combined Reporting Transition” (Mar. 19, 2019)
- ◆ “North Carolina Judge Strikes Down Income Tax Constitutional Amendment” (Feb. 26, 2019)
- ◆ “Unclear if Warren’s Wealth Tax Proposal is Constitutional” (Jan. 25, 2019)
- ◆ “Cellphone taxes stifling investment, harming the poor,” *Washington Examiner* (Dec. 11, 2018)
- ◆ “Potential Supreme Court Nominees on Taxpayer Rights, State Taxes, and Interstate Commerce” (Jul. 9, 2018)
- ◆ “Supreme Court finds balance in South Dakota v. Wayfair online sales tax ruling,” *Washington Examiner* (Jun. 21, 2018)
- ◆ “Seven Things States Should Monitor in the Federal Tax Bill” (Dec. 4, 2017)
- ◆ “IRS Rehiring Employees Terminated for Performance Reasons” (Aug. 1, 2017)
- ◆ “Taxes and the Star Wars Universe” (May 4, 2017)
- ◆ “Justice Scalia’s Legacy and What Happens Next” (Feb. 13, 2016)

- ◆ “Constitution Day: 228 Years of Restraining State Tax Overreaching,” (Sep. 17, 2015)
- ◆ “The Real Challenges with Baltimore Property Taxes,” (Jun. 2, 2015)
- ◆ “The Limits of State Tax Powers: A Modest Reply to Justice Scalia,” (May 27, 2015)
- ◆ “Taxes and the Star Wars Universe,” (May 4, 2015)
- ◆ “Tax Foundation Defends Its State Business Tax Climate Index,” 67 STATE TAX NOTES 799 (Mar. 11, 2013)
- ◆ “Four Options for Reforming NC’s Tax System,” *Raleigh News & Observer* (Jan. 27, 2013)
- ◆ “States Shouldn’t Collect Online Sales Tax,” *U.S. News & World Report* (Dec. 10, 2012)
- ◆ “On Starving the Beast with No Tax Increases,” distributed as part of an American Enterprise Institute (AEI) event (Nov. 29, 2011)
- ◆ “California Has An On-Time, Balanced Budget; Sales Tax Drops,” (Jul. 6, 2011)
- ◆ “Motion Picture Association Attacks Tax Foundation Critique of Film Tax Subsidies,” (Jun. 29, 2011)
- ◆ “Mitch Daniels Sets the Example,” *New York Times* (May 17, 2011)
- ◆ “The Scope of State Taxing Authority,” (Jul. 2, 2010)
- ◆ “Letter to Virginia Attorney General Cuccinelli Regarding His Office’s Position in the *FFW* Property Tax Case,” (Jul. 1, 2010)
- ◆ “Article Distorts Florida Online Hotel Tax Issue,” 56 STATE TAX NOTES 145 (Apr. 12, 2010)
- ◆ “Tax or Fee? It’s More than Just Semantics,” *Daily Caller* (Apr. 1, 2010)
- ◆ “Balancing State Budgets the Smart Way,” *Daily Caller* (Mar. 24, 2010)
- ◆ “Tax exemption still needed for Internet retailers,” *USA Today* (Dec. 23, 2009)
- ◆ Letter to Governor Culver of Iowa Regarding the Iowa Tax Credit Review Panel (Nov. 24, 2009)
- ◆ “Cities overreach on hotel fees,” *Orange County Register* (Nov. 10, 2009)
- ◆ “Wind Power: Good Enough Not to Need Subsidies,” *Illinois Business Journal* (Jul. 1, 2009)
- ◆ “Opportunity for Tax Reform is Here: Will Obama Squander It?,” *D.C. Examiner* (Apr. 3, 2009)
- ◆ Letter to the Oklahoma Tax Commission on Cigarette Taxes (Jan. 27, 2009) (with Mark Robyn)
- ◆ “CBPP Report Confuses Two Issues; Ignores Budget Reform Opportunity” (Jan. 8, 2009)
- ◆ “CBPP Report Longs for a Poorer Country,” (Aug. 27, 2008)
- ◆ “Tax Study Commission Can Improve Business Climate,” *Jackson Clarion-Ledger* (Aug. 19, 2008)
- ◆ “Economic Growth Requires Bold Steps: MS Should Consider Tax Reform Recommendations,” (Jul. 18, 2008)
- ◆ “Double Taxation of Hospital Services Pushes Patient Bills Up,” *Budget & Tax News* (Jul. 2008)
- ◆ “Supreme Court Backs Railroad, Throws Out Tax Assessment,” *Budget & Tax News* (Feb. 2008)
- ◆ “Don’t Assume the U.S. Supreme Court Accepts Economic Nexus,” 46 STATE TAX NOTES 863 (Dec. 17, 2007)
- ◆ “SA Presidents’ Letter Not Enough,” *GW Hatchet* (May 14, 2007)
- ◆ “An inaccurate low blow,” *Daily Colonial* (Sep. 25, 2005)
- ◆ “Important Facts About High Speed Trains,” *North County Times* (Jul. 31, 1999)
- ◆ “Carlsbad Bond Cannot Be Defended,” *North County Times* (Mar. 28, 1997)
- ◆ “Immigrants Give Culturally and Economically,” *North County Times* (Mar. 29, 1996)
- ◆ “Equality vs. Preference,” *North County Times* (Sep. 16, 1995)

Presentations

- ◆ Panel, “*State Tax Revenue*,” Urban Institute (May 30, 2019)
- ◆ Presentation, “*State Tax Trends*,” Wisconsin Governor’s Conference on Economic Development (Feb. 4, 2016)
- ◆ Panel Moderator, “*Electronic Cigarettes: Policy Implications*,” Council on State Governments Annual Meeting (Dec. 12, 2015)
- ◆ Presentation, “*Tax Foundation State Program*,” Atlas Network Annual Meeting (Nov. 11, 2015)
- ◆ Presentation, “*Pennsylvania Tax Policy in a National Context*,” Pennsylvania Business Council Policy Roundtable (Oct. 14, 2015)
- ◆ Panel, “*Marijuana Legalization: The Payoffs and Potholes*,” NCSL Legislative Summit (Aug. 5, 2015)

- ◆ Presentation, “*State Tax Reform 2015*,” Illinois Chamber of Commerce & NFIB Joint Meeting (Apr. 15, 2015)
- ◆ Keynote Speech, Nevada Taxpayers Association Annual Dinner (Feb. 26, 2015)
- ◆ Presentation, “*State Tax Trends: An Update*,” Lincoln Institute (Jan. 23, 2015)
- ◆ Presentation, “*Simplifying Nevada’s Taxes: A Framework for the Future*,” various audiences (Dec. 2014-Mar. 2015)
- ◆ Presentation, “*Taxes Matter: Interstate Migration, Economic Growth, and Fairness*,” Washburn University Federalist Society (Nov. 13, 2014)
- ◆ Presentation, “*State Tax Reform: An Update*,” NCSL Annual Legislative Summit (Aug. 20, 2014)
- ◆ Presentation, “*Film Tax Incentives: An Overview*,” NCSL Executive Committee, Task Force on State & Local Taxation (Nov. 21, 2014)
- ◆ Presentation, “*State Tax Trends: An Update*,” New Mexico Tax Research Institute Annual Meeting (May 7, 2014)
- ◆ Panel, “*What’s Next for the Marketplace Fairness Act?*,” America’s Future Foundation (Jun. 25, 2013)
- ◆ Presentation, “*Recent Developments in State and Local Tax Policy*,” Institute for Professionals in Taxation Annual Conference (Jun. 24, 2013)
- ◆ Panel, “*Federal Tax Reform and State Implications*,” National Conference of State Legislatures Tax Task Force (May 31, 2013)
- ◆ Presentation, “*State Tax Trends*,” New Mexico Tax Research Institute Annual Conference (May 17, 2013)
- ◆ Presentation, “*The Future of Tax Policy*,” New York Bar State and City Tax Institute (May 7, 2013)
- ◆ Debate, “*Film Tax Credits*,” Production Pipeline Expo 2013 (May 3, 2013)
- ◆ Presentation, “*Options for Tax Reform in North Carolina and the U.S.*,” Charlotte Economics Club (Apr. 24, 2013)
- ◆ Presentation, “*A Road Map to Tax Reform in the Garden State*,” New Jersey Common Sense Institute (Mar. 26, 2013)
- ◆ Presentation, “*Louisiana Tax Reform*,” Louisiana State University Public Administration Institute (Mar. 21, 2013)
- ◆ Panel, “*States in Flux: State Tax Reform, the ACA, and Sequestration*,” Urban Institute (Mar. 4, 2013)
- ◆ Panel, “*Class in America*,” Harvard Law School (Feb. 21, 2013)
- ◆ Panel, “*Effect of the Federal Fiscal Cliff on the States*,” Tax Analysts (Dec. 14, 2012)
- ◆ Presentation, “*Montana’s Tax System in a National Context*,” Montana Policy Institute (Nov. 17, 2012)
- ◆ Presentation, “*Nebraska’s Tax System in a National Context*,” Nebraska Chamber of Commerce (Nov. 12-13, 2012)
- ◆ Presentation, “*Nebraska’s Tax System in a National Context*,” Platte Institute (Nov. 9, 2012)
- ◆ Panel, “*Internet Sales Taxation*,” Wyoming Taxpayers’ Association (Oct. 16, 2012)
- ◆ Presentation, “*Texas’s Tax System in a National Context*,” Texas Tax & Research Association (Oct. 15, 2012)
- ◆ Presentation, “*Oregon’s Tax System in a National Context*,” Associated Industries of Oregon (Oct. 11, 2012)
- ◆ Presentation, “*Texas’s Tax System in a National Context*,” Texas Public Policy Foundation (Sep. 5, 2012)
- ◆ Panel, “*The State of Hotel Taxation*,” National Conference of State Legislature Annual Summit (Aug. 9, 2012)
- ◆ Panel, “*State & Local Taxation: Will/Should Congress Intervene?*,” New York State Bar Association (Jul. 21, 2012)
- ◆ Panel, “*Maryland’s Tax System in a National Context*,” Maryland Public Policy Institute (Apr. 18, 2012)
- ◆ Debate, “*Effectiveness of the Taxpayer Protection Pledge*” (Apr. 19, 2012)
- ◆ Presentation, “*The Morality of Taxation*,” American University Students for Liberty (Apr. 16, 2012)
- ◆ Presentation, “*Kansas’s Tax System in a National Context*,” Kansas Policy Institute (Apr. 11, 2012)
- ◆ Presentation, “*Oklahoma’s Tax System in a National Context*,” Oklahoma Council of Public Affairs (Apr. 5, 2012)
- ◆ Panel, “*Federal Tax Issues and State Tax Trends*,” California Taxpayers Association Annual Meeting (Mar. 13, 2012)
- ◆ Panel, “*Fiscal Lessons Learned and Not Learned*,” Nevada Taxpayers Association Annual Meeting (Mar. 7, 2012)
- ◆ Presentation, “*The Status of Rhode Island’s Business Climate*,” Rhode Island Public Expenditure Council Forum (Feb. 28, 2012)
- ◆ Panel, Internet Taxation Trends and Options, Students for Liberty Annual Conference (Feb. 18, 2012)
- ◆ Panel, Internet Taxation Trends and Options, CPAC (Feb. 11, 2012)
- ◆ Presentation, “*Vermont’s Tax System in a National Context*,” Associated Industries of Vermont Annual Meeting (Nov. 8, 2011)
- ◆ Presentation, “*Georgia’s Comparative Tax Structure*,” Georgia Chamber 2011 Tax Forum (Nov. 3, 2011)

- ◆ Presentation, “*State Tax Rankings*,” National Taxpayers Conference Annual Meeting (Oct. 16, 2011)
- ◆ Presentation, “*Rhode Island’s State Business Climate in National Context*,” in conjunction with gubernatorial debate (Sep. 30, 2010)
- ◆ Panel, “*Unfunded Teacher Pension Plans: It’s Worse Than You Think*,” Manhattan Inst. (Apr. 13, 2010)
- ◆ “Tax Freedom Day, Liberty, and Equality,” Koch Associate Program (Apr. 8, 2010) (with Kail M. Padgitt)
- ◆ Bloggers’ Briefing on Tax Freedom Day, Heritage Foundation (Apr. 6, 2010)
- ◆ “Tax Policy: Equality and Liberty,” Students for Liberty Annual Conference (Feb. 13, 2010)
- ◆ Panel, “*State Taxes on Internet Sales: Are ‘Amazon’ Taxes the Answer?*,” Tax Analysts (Feb. 5, 2010)
- ◆ Panel, “*The Current State Fiscal Crisis*,” Tax Analysts (Oct. 30, 2009)
- ◆ Panel, “*Going For Broke? The Fiscal Future After the Economic Crisis*,” George Washington University School of Public Policy and Public Administration and School of Media and Public Affairs (Sep. 18, 2009)
- ◆ “The Jock Tax: Why Is It So Confusing and Taxing?,” John Marshall Law School (Sep. 9, 2009)
- ◆ Remarks to the Shaftesbury Society Luncheon hosted by the John Locke Foundation, Raleigh, North Carolina (May 5, 2009)
- ◆ Panel Debate, “*Is There Such a Thing as Bad Tax Cut?*,” America’s Future Foundation (Apr. 15, 2009)
- ◆ Debate, “*Pennsylvania Film Production Tax Credit*,” University of Pittsburgh Debating Union (Apr. 13, 2009)
- ◆ “Taxes and Inequality,” Koch Internship Program (Feb. 24, 2009)
- ◆ Bloggers’ Briefing on State Budget Shortfalls, Heritage Foundation (Feb. 17, 2009)
- ◆ “Competition and Equality Through the Tax Code,” Koch Internship Program (Oct. 28, 2008)

Other Works

- ◆ “The Pentagon Buys Twice as Many Parts as It Will Ever Use,” *Foundation for Economic Education Blog* (Jan. 2016)
- ◆ “The Mistake that Broke the Berlin Wall,” *Foundation for Economic Education Blog* (Nov. 2015)
- ◆ “Amtrak North Coast Hiawatha Report Reflects Apathy and Atrophy; Fails to Answer Many Questions” (2009)
- ◆ “Good Lawyers Should Say Yes: A Case Study of Larry Flynt, Borat, and Mob Lawyers” (2007)
- ◆ “Talking Dogs and Due Process: Legal Rights for Nonhuman Sapient” (2007)
- ◆ Proposed Constitution and Code for George Washington University Student Government (2006)
- ◆ “Summary of Passenger Rail Investment Reform Act” (2003)
- ◆ “The Philosophy of Gentile and the Rationale for Fascism” (2002)
- ◆ “ASUC Primer: Overview of UC Berkeley Student Government” (2000-02)
- ◆ “The Senator, the Son, and the Campaign: Al Gore and Barber’s Model” (2000)
- ◆ Over 1,000 blog posts on www.TaxFoundation.org (2007-present)

Significant Television & Radio Appearances

- ◆ “Joe Bishop-Henschman Analyzes the Pros and Cons of the Senate and House Tax Reform Bills,” WMAL (Dec. 4, 2017)
- ◆ “Economic impact from film and TV,” CNBC (Apr. 21, 2014)
- ◆ “Parents, get ready for some tax free shopping,” CNN (Aug. 3, 2013)
- ◆ “Louisiana Tax Plan,” *Fox Business News* (Jan. 14, 2013)
- ◆ “Fighting to Save Blue State Tax Break,” CNN (Dec. 6, 2012)
- ◆ “Alabama’s Sales Tax Holiday: Good for Business, Bad Tax Policy,” *Alabama Public Radio* (Aug. 2, 2012)
- ◆ “Critics Attack Tax Free Holidays,” *WHNT (Huntsville, AL)* (Aug. 1, 2012)
- ◆ “The Supreme Court’s Health Care Ruling,” CNBC (Jun. 28, 2012)
- ◆ “Move Away from Higher Maryland Tax?” *NBC4 Washington* (May 17, 2012)
- ◆ “The Patient Protection and Affordable Care Act,” *C-SPAN Washington Journal* (May 11, 2012)
- ◆ “Fate of Online Sales Tax Unclear,” *Public Broadcasting Atlanta* (Apr. 10, 2012)
- ◆ “New Tax Preparer Requirement: More than Meets the I...RS,” *Fox Business* (Mar. 19, 2012)

- ◆ “States look to hike tax on millionaires,” *CNN* (Jan. 16, 2012)
- ◆ “Okla. Lawmakers resume tax break analysis,” *CNBC* (Oct. 12, 2011)
- ◆ “Politicians Put A Positive Spin on Budget Battle Words,” *NPR* (Apr. 21, 2011)
- ◆ “Illinois State Tax Increase May Pave Way for Other States to Fix Budget Woes,” *ABC News* (Jan. 13, 2011)
- ◆ “Amazon Tax Laws,” *Fox Business News* (Apr. 6, 2010)
- ◆ “Sales Tax Increases,” *C-SPAN Washington Journal* (Mar. 15, 2010)
- ◆ “Economic Impact on States,” *C-SPAN Washington Journal* (Dec. 28, 2008)
- ◆ “Transit Bailout,” *CNN* (Nov. 19, 2008)
- ◆ “Sales Tax Holidays,” *Fox Business News* (Aug. 20, 2008)
- ◆ “Fight for the Right: San Diego Anti-Curfew Protests,” *MTV* (Jul. 1997)

Significant Print Media Appearances

- ◆ “Former Tax Foundation Exec Joins McDermott’s SALT Team,” *Law 360* (Aug. 22, 2019)
- ◆ “In final tally, Libertarian gay couple outperforms top Republican in D.C. election,” *Metro Weekly* (Nov. 23, 2018)
- ◆ “Meet the Henchmans, the married Libertarian couple running for D.C. Attorney General and Council Chairman,” *DCist* (Nov. 5, 2018)
- ◆ “More LGBT candidates surface in D.C. election,” *Washington Blade* (Nov. 5, 2018)
- ◆ “Joseph Henchman, Ethan Bishop,” *New York Times* (Sep. 24, 2017)
- ◆ “No matter who wins at the Oscars, taxpayers lose on film subsidies,” *Reason* (Feb. 26, 2016)
- ◆ “What will the future of state tax law look like without Scalia?,” *Bloomberg BNA* (Feb. 20, 2016)
- ◆ “The IRS’s electronic PIN system has problems,” *Politico* (Feb. 19, 2016)
- ◆ “Average taxes on wireless bills in California reach a record 18%,” *Los Angeles Times* (Nov. 25, 2015)
- ◆ “That old zombie charm,” *The Economist* (Oct. 16, 2015)
- ◆ “Most state budgets show improvement but uncertain futures,” *Christian Science Monitor* (Sep. 22, 2015)
- ◆ “Tax policy expert calls for moderate reforms in Georgia,” *Atlanta Business Chronicle* (Aug. 19, 2015)
- ◆ “What same sex marriage means for state tax revenues,” *Governing* (Jul. 22, 2015)
- ◆ “Governor of Kansas is Denied in Tax Battle,” *New York Times* (Jun. 11, 2015)
- ◆ “Tax reform committee continues to listen,” *Charleston (W.V.) Daily Mail* (May 20, 2015)
- ◆ “Kansas’s Failed Experiment,” *The Atlantic* (Apr. 9, 2015)
- ◆ “Reform Plan Unveiled,” *Las Vegas Sun* (Dec. 9, 2014)
- ◆ “As gas prices go down, likelihood of higher gas taxes go up,” *Fortune* (Dec. 8, 2014)
- ◆ “Observers: Proposed tax might sweeten education spending,” *Las Vegas Review-Journal* (Jun. 18, 2014)
- ◆ “LGBT couples face easier tax season,” *Edge Media Network* (Mar. 1, 2014)
- ◆ “Best state in a supporting role,” *The Economist* (Jan. 18, 2014)
- ◆ “Supreme Court won’t stop New York’s internet sales taxes,” *Associated Press* (Dec. 2, 2013)
- ◆ “Tax Foundation official urges R.I. to eliminate state sales tax,” *Providence Journal* (Nov. 20, 2013)
- ◆ “Stiff resistance to state technology taxes,” *USA Today* (Oct. 30, 2013)
- ◆ “Nevada Enacts New Film Tax Credit, Connecticut Imposes Film Moratorium,” *Bloomberg BNA* (Aug. 8, 2013)
- ◆ “New Tax Laws Take Effect July 1,” *Sacramento Bee* (Jun. 28, 2013)
- ◆ “Hollywood Loses Blockbusters as ‘Iron Man’ Finds Subsidy,” *Bloomberg* (May 28, 2013)
- ◆ “McConnell’s Claims: Nearly 10,000 Tax Codes,” *Washington Post* (Apr. 29, 2013)
- ◆ “Oklahoma House Clears Expansion of Movie Tax Rebate,” *Associated Press* (Apr. 18, 2013)
- ◆ “States Rack Up Victories in Bids to Collect Online Sales Taxes,” *Stateline* (Apr. 10, 2013)
- ◆ “Hate Paying Income Tax? Try These 7 States,” *USA Today* (Mar. 23, 2013)
- ◆ “State’s Unique Place in Jobs Picture,” *Wall Street Journal* (Mar. 7, 2013)
- ◆ “Governors Push Bigger Reliance on Sales Taxes,” *New York Times* (Jan. 24, 2013)
- ◆ “Gunmaker Tax Breaks to Lure Jobs Face Renewed Scrutiny,” *Bloomberg* (Jan. 9, 2013)

- ◆ “The Interstate Job Search Migration,” *Reuters* (Dec. 22, 2012)
- ◆ “Silicon Valley Rougher to Business than Seattle, Austin,” *CNET* (Oct. 9, 2012)
- ◆ “Group Moves Michigan Up in Ranking of Tax Friendly States,” *Detroit News* (Oct. 9, 2012)
- ◆ “NJ No Longer Ranked as Least Business-Friendly,” *New Jersey Star-Ledger* (Oct. 9, 2012)
- ◆ “Hawaii Tumbles From 35th to 37th in 2013 Business Tax Index,” *Hawaii Reporter* (Oct. 9, 2012)
- ◆ “Taking Tax Cuts to a Deeper Level,” *Governing* (Jun. 14, 2012)
- ◆ “Legislation to Tax Facebook’s Co-Founder Saverin,” *Bloomberg* (May 18, 2012)
- ◆ “The Impact of Tax Reform on State and Local Policy,” *Business Finance Magazine* (Apr. 27, 2012)
- ◆ “Panel Urged to Close Online Sales Tax Loophole,” *National Journal* (Apr. 25, 2012)
- ◆ “Which Megacorps Pay Megataxes? (The Results Will Surprise You),” *Forbes* (Apr. 16, 2012)
- ◆ “Why Big Government is Offensive,” *Reason* (Apr. 9, 2012)
- ◆ “Alaska faces stiff competition to incentivize film industry,” *Juneau Empire* (Mar. 23, 2012)
- ◆ “Meals tax plan would put RI among highest,” *Providence Journal* (Mar. 12, 2012)
- ◆ “TN trails other states in money to lure filmmakers,” *The Tennessean* (Mar. 4, 2012)
- ◆ “And the Oscar Goes to...the Free Market!,” *Reason* (Feb. 29, 2012)
- ◆ “State governments shrink tax-dollar giveaways to Hollywood,” *Daily Caller* (Feb. 25, 2012)
- ◆ “Momentum growing for sales taxes on online purchases,” *USA Today* (Feb. 8, 2012) (front page)
- ◆ “Creating jobs: What can a governor do?,” *Stateline* (Jan. 30, 2012)
- ◆ “California Governor Takes Tax Measure to Voters,” *Epoch Times* (Dec. 13, 2011)
- ◆ “Texas School Finance Fix Eludes Perry,” *Bloomberg* (Nov. 28, 2011)
- ◆ “Idaho took federal money for unemployment insurance costs,” *Idaho Reporter* (Oct. 21, 2011)
- ◆ “The War Between the States (to Subsidize Hollywood),” *Huffington Post* (Oct. 20, 2011)
- ◆ “Matters of Taste Aside, ‘Jersey Shore’ Was a Bad Investment for New Jersey,” *Time* (Sep. 27, 2011)
- ◆ “Amazon deal may signal national online tax shift,” *San Jose Mercury News* (Sep. 10, 2011)
- ◆ “Tax holiday misses target by creating favored class,” *Hartford Business Journal* (Aug. 28, 2011)
- ◆ “‘Amazon’ Taxes Fail to Deliver As Retailers Cut Ties,” *Investor’s Business Daily* (Jul. 14, 2011)
- ◆ “Amazon to cut ties with Calif. retailers over sales tax,” *Washington Post* (Jun. 30, 2011)
- ◆ “Some questions and answers about taxes,” *San Jose Mercury News* (Jun. 29, 2011)
- ◆ “Film-industry subsidies: Unilateral disarmament,” *The Economist* (Jun. 12, 2011)
- ◆ “States Are Rejecting Millionaire Taxes,” *BusinessWeek* (Jun. 9, 2011)
- ◆ “Report shows states dropping film tax incentive programs,” *Alaska Dispatch* (Jun. 2, 2011)
- ◆ “State income tax: Why the high-rollers skate,” *New Jersey Star-Ledger* (May 22, 2011)
- ◆ “Amazon should pay fair share in sales tax,” *Fort Worth Star Telegram* (Feb. 15, 2011)
- ◆ “Will 2011 be a year of state tax increases?,” *Reuters* (Feb. 7, 2011)
- ◆ “States try to collect online sales taxes,” *Kansas City Star* (Jan. 30, 2011)
- ◆ “States face deficits as stimulus dries up,” *Toledo Blade* (Jan. 30, 2011)
- ◆ “Treasury’s Geithner, Think Tanks, Discuss Corporate Taxes,” *Wall Street Journal* (Jan. 21, 2011)
- ◆ “Illinois moving up the tax charts,” *Chicago Tribune* (Jan. 14, 2011)
- ◆ “Illinois tax hikes will hurt companies,” *CNN Money* (Jan. 13, 2011)
- ◆ “NJ considers corporate tax break,” *Philadelphia Inquirer* (Jan. 6, 2011)
- ◆ “Maryland millionaire’s tax on the way out,” *CNN Money* (Dec. 31, 2010)
- ◆ “Tax holiday ends,” *New York Post* (Dec. 12, 2010)
- ◆ “Going to the mattresses over the bed tax,” *Stateline.org* (Dec. 7, 2010)
- ◆ “State tax hikes could go too far,” *CNN Money* (Aug. 23, 2010)
- ◆ “US States’ Sales-Tax Holidays for School Shopping Derided as Gimmicks,” *Bloomberg* (Jul. 26, 2010)
- ◆ “Tax boost a drag to economy, study says,” *Las Vegas Review-Journal* (Jul. 13, 2010)
- ◆ “Plastic bags: Untapped gold mine?,” *Christian Science Monitor* (Jul. 1, 2010)

- ◆ “This Summer’s Travel Tax Traps,” *Forbes* (Jun. 24, 2010)
- ◆ “State wants to squeeze more pennies from sales tax,” *Atlanta Journal-Constitution* (May 6, 2010)
- ◆ “States Seeking Cash Hope to Expand Taxes to Services,” *New York Times* (Mar. 27, 2010)
- ◆ “California the tax increase leader for 2009,” *Christian Science Monitor* (Mar. 26, 2010)
- ◆ “Battle Lines Redrawn in Web Sales Tax War,” *CBS News* (Mar. 9, 2010)
- ◆ “Joe Stack’s Lament,” *Salon* (Feb. 18, 2010)
- ◆ “In New Year, No Relief for Strapped States,” *New York Times* (Jan. 5, 2010)
- ◆ “Report: Lawmakers to Cut State Budgets Even Deeper,” *Associated Press* (Oct. 15, 2009)
- ◆ “What Commerce Clause?,” *Denver Post* (Oct. 7, 2009)
- ◆ “Tax Dodging: Why It Matters Whether We Call the Health Insurance Penalty a ‘Tax or a ‘Fee’,” *Slate* (Sep. 28, 2009)
- ◆ “Don’t Blame Yoko: Taxes Killed the Beatles,” *Politics Daily* (Sep. 15, 2009)
- ◆ Oklahoma Senator Jay Paul Gumm, “Sales Tax Holiday and Real Tax Reform” (Sep. 11, 2009)
- ◆ “Sales tax holiday for guns, ammunition starts today,” *New Orleans Times-Picayune* (Sep. 4, 2009)
- ◆ “State tax hikes take aim at top earners,” *Stateline* (Sep. 2, 2009)
- ◆ “Many States in the Red,” *Baltimore Sun* (Aug. 2, 2009)
- ◆ “The Case for Tax Cuts,” *Governing* (Aug. 2009)
- ◆ “Big Changes for State Tax Laws,” *MSN Money* (Jul. 30, 2009)
- ◆ “Pinched States Wrestle With More Cuts,” *Wall Street Journal* (Jul. 30, 2009)
- ◆ “Dream On,” *Barron’s* (Jul. 27, 2009)
- ◆ “How Does Your State Tax and Spend?,” *Site Selection Magazine* (Jul. 2009)
- ◆ “States Target the Rich,” *ABC News* (May 30, 2009) & *Forbes* (Jun. 8, 2009)
- ◆ “Lower taxes: Silver lining of falling home prices,” *CNN Money* (May 27, 2009)
- ◆ “Religious network promises, fails to deliver the goods,” *Charlotte Observer* (May 26, 2009)
- ◆ Editorial, “This Tax Is for You,” *Wall Street Journal* (Apr. 15, 2009)
- ◆ “The taxing life of a pro athlete,” *Los Angeles Times* (Apr. 12, 2009)
- ◆ “State Budget Shortfalls,” *CNN Your Money* (Mar. 8, 2009)
- ◆ “Amazon Tax Battle Rages in the Capital,” *New York Sun* (Jul. 17, 2008)
- ◆ “Tax verdict may threaten park and sewer fees,” *D.C. Examiner* (Mar. 7, 2008)
- ◆ “Spitzer wants N.Y. to tax illegal drugs,” *Washington Post* (Feb. 18, 2008)
- ◆ “Supreme Court sides with New York against India,” *Indus Business Journal* (Jul. 2007)
- ◆ “ASUC Student District Fails,” *Daily Californian* (Oct. 4, 2001)