

Joe Bishop-Henchman

122 C Street N.W. #650 ▪ Washington, DC 20001 ▪ (202) 766-5019 ▪ jbh@ntu.org

PROFILE

Attorney and tax policy expert with operations, management, fundraising, and strategic planning and execution expertise.

PROFESSIONAL EXPERIENCE

National Taxpayers Union Foundation

WASHINGTON, DC

Vice President, Tax Policy & Litigation, 2020-Present

- ◆ Supervise litigation, *amicus curiae* filings, and legal projects, as well as advise on state policy initiatives
- ◆ Helped win a 9-0 Supreme Court ruling against the IRS, demolishing a frequently used government defense to keep taxpayer cases out of court
- ◆ Participating and filing briefs in six different lawsuits against an (IMO) unconstitutional ban on states cutting their taxes that was inserted into the federal ARPA coronavirus relief bill
- ◆ Prepared a lawsuit against the federal government on denial of PPP expenses deduction, which Congress fixed right before we were going to file
- ◆ Put together 17-organization coalition to battle Massachusetts imposing its income tax on telecommuters
- ◆ Filed key brief in a critical donor privacy case at the U.S. Supreme Court
- ◆ Co-plaintiff in lawsuit against the IRS on PTIN preparer fees, winning a \$175 million judgment (now on appeal)
- ◆ Quoted over 70 times in media, ranging from wealth taxes to digital ad tax litigation to Barrett nomination

McDermott Will & Emery

WASHINGTON, DC

Counsel, 2019-2020

- ◆ Monitored state tax trends, advised clients on state tax policy and controversy matters, built coalitions of clients to holistically navigate compliance and tax policy debates, particularly digital taxation and state tax conformity

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 policy successes, 1 million downloads of reports and over 2,500 media citations through improved media strategy, legislative outreach, and innovations like weekly tax maps
- ◆ Led legal activities to shape tax law. Brief in *South Dakota v. Wayfair* cited twice by U.S. Supreme Court majority
- ◆ Became go-to resource for elected officials, national and state-based groups, media, business groups, students, and general public. Testified or delivered presentations 6 times to Congress and to 36 states
- ◆ Supervised and coordinated staff and operations, including fundraising strategy, personnel, budget, compliance, and vendors. Tripled staff and annual support, and structurally balanced the organization's budget.

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
J.D., 2007

WASHINGTON, DC

University of California, Berkeley
B.A., Political Science, and Minor in Public Policy, 2003

BERKELEY, CA

BAR MEMBERSHIPS

State of Maryland, No. 0712110344 (admitted Dec. 11, 2007)
 District of Columbia, No. 985625 (admitted Jan. 9, 2009)
 State of New York, No. 5436894 (admitted Jun. 22, 2016)
 U.S. District Court for the District of Maryland, No. 21711 (admitted Mar. 12, 2021)
 U.S. District Court for the District of Columbia, No. 985625 (admitted May 3, 2021)
 U.S. Court of Appeals for the Sixth Circuit (admitted Jan. 25, 2021)
 U.S. Court of Appeals for the D.C. Circuit, No. 3276006 (admitted Apr. 5, 2018)
 U.S. Supreme Court, No. 279817 (admitted May 23, 2011)

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 115 law review articles. Certificate in International Legal Studies from University of the Pacific McGeorge School of Law (Austria program), 2006. 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

- ◆ *The History of Internet Sales Taxes from 1789 to the Present Day: South Dakota v. Wayfair*, 2018 CATO SUPREME COURT REV. 269 (2018)
- ◆ *How States Responded to South Dakota v. Wayfair in 2018*, JOURNAL OF MULTISTATE TAXATION (Nov./Dec. 2018) (with Hannah Walker & Denise Grabe)
- ◆ *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

- ◆ *Proposed Biden Retroactive Capital Gains Tax Could Be Challenged on Constitutional Grounds* (Aug. 11, 2021)
- ◆ *Six Lawsuits Filed to Challenge ARPA Ban on State Tax Cuts* (Jun. 3, 2021)
- ◆ *Digital Tax Legislation is a Road to Ruin for States* (with Andrew Moylan & Andrew Wilford) (Feb. 18, 2021)
- ◆ *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

- ◆ *86 Senators Back Repealing Ban on State Tax Cuts* (Aug. 13, 2021)
- ◆ *A Day Late and \$19,250 to the IRS: Boecher v. Commissioner Pending Before the Supreme Court* (Aug. 2, 2021)
- ◆ *Justice Thomas, a Medical Marijuana Dispensary, and the Limits of the Sixteenth Amendment* (with Grant Gourley) (Jun. 6, 2021)
- ◆ *Penalty Masquerading as Tax: NTUF Files Brief Urging SCOTUS to Take New York Dispute* (Jun. 18, 2021)
- ◆ *Six Lawsuits Filed to Challenge ARPA Ban on State Tax Cuts* (Jun. 3, 2021)
- ◆ *Supreme Court Laudably Reins in IRS* (with Andrew Wilford) (May 24, 2021)
- ◆ *Victory! U.S. Supreme Court Unanimously Rules Against IRS in CIC Services Case* (May 17, 2021)
- ◆ *Treasury Explains What State Tax Cuts are OK Under ARPA Provision* (May 11, 2021)
- ◆ *Supreme Court Hears Arguments on Donor Privacy and Tax Administration* (Apr. 28, 2021)
- ◆ *Arizona Sues to Stop Federal Ban on Tax Cuts* (Mar. 31, 2021)
- ◆ *Guidance is Needed to Prevent ARP from Overriding State Fiscal Policy* (Mar. 24, 2021)
- ◆ *Donor Privacy Goes to the Supreme Court* (Jan. 22, 2021)
- ◆ *States Considering Tax Cuts to Attract People Moving Out of High-Tax States* (Jan. 20, 2021)
- ◆ *Congress Weighing Restoring Deductibility for PPP Expenses* (Dec. 17, 2020)
- ◆ *Taxing Telecommuters: New Hampshire v. Massachusetts* (Oct. 21, 2020)
- ◆ *What Can We Learn from President Trump's Tax Returns?* (Sep. 27, 2020)
- ◆ *How Would Amy Coney Barrett Rule on Taxpayer Cases?* (Sep. 25, 2020)
- ◆ *California Supreme Court Declines to Resolve Supermajority Tax Confusion* (Sep. 16, 2020)
- ◆ *Taxpayer Challenges IRS's No Extension, No Appeal Position* (Sep. 9, 2020)
- ◆ *California Wealth and Exit Tax Would Be an Unconstitutional Disaster* (Aug. 27, 2020)
- ◆ *Local Tax Officials' Tax Grab Sparks Remote-Work Lawsuit* (Aug. 21, 2020)
- ◆ *How Employees May Be Affected by Payroll Tax Executive Order* (Aug. 18, 2020)
- ◆ *IRS Sends Settlement Offer Scare Tactic on Conservation Easements* (with Pete Sepp) (Jul. 1, 2020)
- ◆ *Introducing the Taxpayer Defense Center* (Jun. 18, 2020)
- ◆ *False Claims Never Die in California* (with Stephen Kranz, Charles Moll, Troy Van Dongen, & Elle Kaiser) (Jun. 4, 2020)
- ◆ *Washington Surtax on Big Banks Struck Down as Unconstitutional* (with Kathleen Quinn & Stephen Kranz) (May 18, 2020)
- ◆ *Déjà vu – Marketplace Model Debate May Resume Again* (Apr. 20, 2020)
- ◆ *Digital Advertising Tax Trend Continues: New York Introduces Another Bill* (Apr. 15, 2020)
- ◆ *Tax Commissioners: Please Drop Unnecessary or Dangerous Tax Administration Requirements* (Mar. 27, 2020)
- ◆ *Gross Receipts Taxes Face Policy and Legal Challenges* (with Diann Smith & Stephen Kranz) (Sep. 24, 2019)
- ◆ *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

- ◆ *State of Missouri v. Yellen*, U.S. Court of Appeals for the Eighth Circuit No. 21-2118 (filed Jul. 21, 2021)
- ◆ *Commonwealth of Kentucky and State of Tennessee v. Yellen*, U.S. District Court for the Eastern District of Kentucky No. 3:21-cv-00017 (filed Jul. 21, 2021)
- ◆ *Healthcare Distribution Alliance v. James*, U.S. No. 20-1611 (filed Jun. 18, 2021)
- ◆ *West Virginia, et al. v. U.S. Department of the Treasury*, U.S. District Court for the Northern District of Alabama (filed Apr. 30, 2021)
- ◆ *State of Arizona v. Yellen*, U.S. District Court for the District of Arizona No. 2:21-cv-00514 (filed Apr. 23, 2021)
- ◆ *State of Missouri v. Yellen*, U.S. District Court for the Eastern District of Missouri No. 4:21-cv-00376 (filed Apr. 23, 2021)
- ◆ *State of Ohio v. Secretary, Department of Treasury*, U.S. District Court for the Southern District of Ohio No. 1:21-cv-181 (filed Apr. 9, 2021)
- ◆ *Americans for Prosperity Foundation v. Bonta & Thomas More Law Center v. Bonta*, U.S. Nos. 19-251 & 19-255 (with Barnaby W. Zall) (filed Feb. 26, 2021)
- ◆ *Oakbrook Land Holdings, et al. v. Commissioner of Internal Revenue*, U.S. Court of Appeal for the Sixth Circuit Nos. 20-2117/20-2141 (filed Feb. 1, 2021)
- ◆ *New Hampshire v. Massachusetts*, U.S. No. 22O154 (on behalf of NTUF and 17 other organizations) (filed Dec. 22, 2020)
- ◆ *Xpedite Systems, Inc. v. Ficara*, U.S. No. 20-468 (filed Nov. 9, 2020)
- ◆ *CIC Services, LLC v. Internal Revenue Service*, U.S. No. 19-930 (filed Jul. 22, 2020)
- ◆ *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

- ◆ Presentation, “*France, Maryland, and Your State Next? The Emerging Threat of Digital Taxes*,” American Legislative Exchange Council (Jul. 21, 2020)
- ◆ Presentation, “*Influencing Legislators*,” Libertarian Pragmatist Caucus Training Webinar (Apr. 18, 2021)
- ◆ Presentation, “*Introduction to Tax Law*,” American JurisLink Webinar (Feb. 9, 2021)
- ◆ Presentation, “*Three Tax Threats*,” American Legislative Exchange Council (with Andrew Moylan) (Dec. 1, 2020)
- ◆ Presentation, “*How to Fundraise*,” Libertarian National Committee (Nov. 22, 2020)
- ◆ Presentation, “*Payroll Tax Holiday*,” NTUF Fiscal Friday Webinar (Oct. 19, 2020)
- ◆ Presentation, “*Marijuana Legalization and Taxes*,” National Conference of State Legislatures Executive Committee (May 10, 2019)
- ◆ Presentation, “*Tax Developments Related to COVID-19*,” National Association of State Bar Tax Sections (Oct. 22, 2020)
- ◆ Panel, “*State Tax Revenue*,” Urban Institute (May 30, 2019)
- ◆ Presentation, “*State Tax Trends*,” New Mexico Tax Research Institute (May 2, 2019)
- ◆ Presentation, “*Non-Profit Board Best Practices*,” Tax Foundation Board of Directors (Mar. 23, 2019)
- ◆ Presentation, “*Current Developments Across the States*,” Council on State Taxation (Sep. 27, 2018)
- ◆ 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

- ◆ “Sequence of Events of Robert Eric Wone Murder,” *Reddit* (Jan. 2017)
- ◆ “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-Henchman 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

- ◆ “Supreme Court declines to take Covid-related tax dispute over telework,” *Politico* (Jun. 28, 2021)
- ◆ “The \$1.9 Trillion American Recovery Act Could Have Huge Implications for State Tax Policies,” *Reason* (Jun. 14, 2021)
- ◆ “State Were Told They Can’t Use U.S. Covid-19 Aid to Cut Taxes. They Sued,” *Wall Street Journal* (Apr. 14, 2021)
- ◆ “Working From Home Now? Your 2020 State Tax Situation Could Suck,” *Ars Technica* (Feb. 25, 2021)
- ◆ “All About the Payroll Tax Executive Order,” *Politico* (Aug. 10, 2020)
- ◆ “Trump’s Go-It-Alone Stimulus Won’t Do Much to Lift the Recovery,” *New York Times* (Aug. 8, 2020)
- ◆ “Trump Signs Executive Orders After Coronavirus Relief Talks Falter,” *The Hill* (Aug. 8, 2020)
- ◆ “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)
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