

## **Jennifer Bird-Pollan**

Judge William T. Lafferty Professor of Law  
Associate Dean of Academic Affairs  
University of Kentucky J. David Rosenberg College of Law  
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### **Academic Positions**

#### **University of Kentucky J. David Rosenberg College of Law**

- Judge William T. Lafferty Professor of Law (with tenure) 2021-present
- Robert G. Lawson Professor of Law (with tenure) 2018-2021
- Affiliate Faculty, Martin School of Public Policy (courtesy appointment) 2020-present
- James and Mary Lassiter Associate Professor of Law (with tenure) 2014 – 2018
- Assistant Professor of Law 2010-2014

#### **Fordham University School of Law**

- Visiting Professor of Law Spring 2021

#### **University of Cologne**

- Visiting Professor of Law Summer 2017-present

#### **Vienna University of Economics and Business**

- Visiting Professor of Law Summer 2016, Summer 2017, Summer 2019, Summer 2020

#### **Indiana University Maurer School of Law**

- Visiting Professor of Law Fall 2015

### **Education**

#### **Harvard Law School, J.D. 2007**

- *Harvard Journal of Law and Gender*

#### **Vanderbilt University, Ph.D., (Philosophy) 2016, M.A. (Philosophy) 2012**

- Dissertation "Taxation of Wealth Transfers: A Philosophical Analysis"

#### **Penn State University, B.A., (French and Philosophy), *cum laude*, 1999**

- *Phi Beta Kappa*, Schreyer Scholars Program, Philosophy Department Shibley and Dotterer Awards

## Administrative Experience

### University of Kentucky J. David Rosenberg College of Law

- **Associate Dean of Academic Affairs**, 2021-Present. Primary responsibility on all matters related to the academic program in the College. Worked to create new processes for grade submission and distribution, anonymous exam numbers, class rank. Worked closely with representatives from central university regarding financial aid, course scheduling, registrar matters, Latin Honors. Worked with students on advising, graduation plans, bar registration. Worked closely with College Dean on a regular basis.
- **Executive Committee Elected Member**, 2014-2016, 2017-2019, 2020-2021. Served as faculty executive body representative within the College, advised the Dean on several important College matters, reviewed annual performance evaluations and provided input.
- **Faculty Appointments Committee Chair**, 2018-2021. Chair committee, leading searches to hire multiple faculty at various levels of seniority and in various subject matters. Coordinated all aspects of search, both substantive and administrative.
- **Foreign Exchange Committee Chair**, 2016-present. Initiated, created, and implemented the College of Law's first and only foreign exchange program for law students. Coordinated efforts with representatives from Vienna University of Economics of Business and from UK's International Office. Designed financial and educational elements of the program. Recruited student participants.

### University of Kentucky University Senate

- **Senate Council Chair**, 2018-2020. Lead University-wide faculty governance body, serve as faculty liaison to President and Provost, chair monthly Senate meetings and weekly Senate Council meetings, serve as faculty representative at Provost's Council and on several University committees, serve on 12 person Executive Committee for 2020-2025 Strategic Plan, serve on several Dean Search committees, primary responsibility for required Senate approval of all curriculum matters at the University, primary responsibility for required Senate grievance procedures for faculty tenure and privilege matters.
- **Co-Chair of Joint Working Group** on Policies for Sexual Assault, Harassment, and Discrimination, 2019-present. Lead multi-year committee to prepare to respond to changing federal guidance on sexual assault policies, lead campus discussions regarding these issues.
- **Chair of Ad Hoc Committee** on Policies for Sexual Assault, Harassment, and Discrimination, 2016-2018. Led two-year committee to propose new policies and procedures for implementing UK's Title IX policy.
- **Senate Council Member**, 2017-2018. Elected member of nine-person University Senate executive body.

## **Leadership Programs**

**Bluegrass Higher Education Consortium – Academic Leadership Academy 2019.**

**Southeastern Conference Academic Leadership Development Program (SEC-ALDP),**  
University of Kentucky Fellow 2018-2019.

**University of Kentucky Chairs’ Academy, 2018-2019, 2021.**

**Women’s Leadership in Academia Conference, Athens, Georgia, 2018.**

**University of Kentucky Women’s Executive Leadership Development, 2016.**

**New Leaders Council, Fellow – Kentucky Chapter, 2014.**

## **Honors and Awards**

University of Kentucky Provost’s Outstanding Teaching Award – finalist, 2020

American Bar Foundation Fellow, elected 2019

University of Kentucky J. David Rosenberg College of Law Duncan Teaching Award, 2017

Fulbright Visiting Professorship, Vienna University of Economics and Business, 2014-2015

University of Kentucky J. David Rosenberg College of Law Women’s Law Caucus Faculty  
Award Winner, 2014

## **Teaching Interests**

Federal Income Tax, Corporate Tax, Partnership Tax, International Tax, Tax Policy, Estate and  
Gift Tax

## Book Chapters

“Taxation and Utilitarianism: The Historical Evolution” in *Taxation and Philosophy*, Springer Press (2021). (co-authored with Stefan Bird-Pollan)

“Developing Moral Standards” in *Ethics and Taxation*, Springer Press (2019).

Rewritten Opinion of *Magdalin v. Commissioner*, in *Feminist Tax Judgments*, Cambridge University Press (2017).

“Philosophical Foundations of Wealth Transfer Taxation,” in *Philosophical Foundations of Tax Law*, Oxford University Press (2017).

## Law Review Articles

“Taxing the Ivory Tower: Evaluating the Excise Tax on University Endowments” 48 *Pepperdine Law Review* 101 (2021).

“Revising the Tax Law: The TCJA and Its Place in the History of Tax Reform,” 45 *Ohio Northern Law Review* 501 (2019).

“The Sovereign Right to Tax: How Bilateral Investment Treaties Threaten Sovereignty,” 32 *Notre Dame Journal of Law, Ethics, and Public Policy* 107 (2018).

“Utilitarianism and Wealth Transfer Taxation” 69 *Arkansas Law Review* 695 (2016).

“Why Tax Wealth Transfers?” 57 *Boston College Law Review* 859 (2016).

“Electing Fairness: A Check-the-Box Style Elective Regime for Same-Sex Couple Taxation,” 6 *Elon Law Review* 251 (2014).

“Unseating Privilege: Rawls, Equality of Opportunity, and Wealth Transfer Taxation,” 59 *Wayne Law Review* 713 (2014).

“Death, Taxes, and Property (Rights): Nozick, Libertarianism, and the Estate Tax,” 66 Maine L. Rev. 1 (2013).

“An Unjustified Subsidy: Sovereign Wealth Funds and the Foreign Sovereign Tax Exemption,” 17 Fordham J. Corp. Fin. L. 987 (Spring 2012).

“Who’s Afraid of Redistribution? An Analysis of the Earned Income Tax Credit,” 74 Mo. L. Rev. 251 (Spring 2009).

### **Works in Progress**

- *Taxing Wealth Transfers in the Twenty-First Century*

### **Service to the University of Kentucky J. David Rosenberg College of Law**

**Faculty Appointments Committee** – Chair, 2018 - 2021; Member, 2011-2018

**Speakers Committee** – Chair, 2012-2014; Member, 2010-2012

**Ad Hoc Committee on Foreign Exchanges** – Chair, 2016-Present

**Executive Committee** – Member, 2014-2015, 2015-2016, 2017-2018, 2018-2019, 2020-2021

**Admissions Committee** – Member, 2017 – 2021

**Faculty-Student Reading Groups** – Coordinator, 2013-2017

**Faculty Advisor** – Tax Law Society, Student Bar Association, Women’s Law Caucus

**Coach** – Southeast Tax Challenge Team, ABA Tax Challenge Team, National Tax Moot Court Team

### **Service to the University of Kentucky**

**University Senate** – Senator, 2014-present; Senate Council (executive body), 2017-present; Senate Rules and Elections Committee, 2014-2018; Senate Admissions and Academic Standards Committee, Chair 2020-present

**University Strategic Planning Executive Committee** - 2019-2020

**Joint Working Group on Sexual Assault and Sexual Harassment Policies** – Chair, 2019-2021

**Dean Search Committees** – J. David Rosenberg College of Law, 2020; College of Social Work, 2019; University Library, 2019.

**Ad Hoc Committee on Sexual Assault Policies** – Chair, 2016-2018

**University Appeals Board** – Member, 2014-2018, 2020-present

**Faculty HR Processes Ad Hoc Committee** – 2019-present

**Faculty Diversity Hiring Funding Policies Ad Hoc Committee** – 2018-2019

## **Service to the Profession and Community**

**Kentucky Center on Economic Policy** – Chairperson of the Board

**Law, Society, and Taxation**, co-convener

**AMT (Association of Mid-Career Tax Professors)** Conference Organizer Committee

**Peer Reviewer** - Law & Society Review; Journal of Philosophy, Science, & Law; Journal of Philosophy, Politics, and Economics; Review of Social Economy; SUNY Press; MIT Press; Oxford University Press.

**Fulbright Review Committees** – Scholar Peer Review Austria, 2015, 2016, 2017; Scholar Peer Review Poland, 2015; Student Review Austria, 2015, 2016.

**United Way of the Bluegrass** – Agency Review Committee Member

**Lexington Traditional Magnet School** – Site Based Decision Making Council, Parent Member, 2018-2020

## Legal Practice

**Ropes & Gray**, Tax Associate, 2007 –2010

**Goulston & Storrs**, Summer Associate, 2006

**Organization for Security and Cooperation in Europe (OSCE)**, Legal Intern 2005

## Selected Academic Presentations

### Invited Presentations

**Indiana University Maurer School of Law**, Tax Policy Colloquium, April 2020.

**Pepperdine Law Review Symposium**, March 2020. “Taxing the Ivory Tower.” (cancelled due to COVID-19).

**Georgetown University Law Center**, Festschrift in honor of Professor Daniel Halperin, April 2019. “Taxing the Ivory Tower.”

**Ohio Northern University**, Law Review Symposium, March 2019. “The TCJA and the History of Tax Reform in the United States.”

**Braunschweig, Germany**, The Right to Bequeath Conference, February 2019. “Wealth Transfer Taxation in the 21<sup>st</sup> Century.”

**Dalhousie University**, Ethics and Taxation Conference, October 2018. “Developing Moral Standards for Taxation.”

**Colorado Bar Association**, Tax Code and Practice Changes, April 2018. “The Tax Cuts and Jobs Act: How it Passed and What it Says.”

**University of Kentucky Martin School of Public Policy and Administration**, January 2018. “The Sovereign Right to Tax: How Bilateral Investment Treaties Threaten Sovereignty.”

**Georgetown Law Center**, Tax Law Colloquium, April 2017. “Philosophy and Wealth Transfer Taxation.”

**Boston College Law School**, Boston College Law Review Symposium, 100 years of the Estate Tax, October 2015. “Why Tax Wealth Transfers?”

**Kings College, London**, Philosophical Foundations of Tax Law Symposium, May 2015. “Philosophical Foundations of Wealth Transfer Taxation.”

**John Paul II Catholic University of Lublin, Poland**. U.S. Legal Education and U.S. Tax Law, April 2015.

**American Studies Seminar**, Austrian-American Fulbright Commission, Strobl, Austria, April 2015. “Income Inequality in the United States.”

**Loyola-L.A. Law School**, Tax Policy Colloquium, November 2014. “Utilitarianism and Wealth Transfer Taxation.”

**Indiana University, Maurer College of Law**, Tax Policy Colloquium, April 2014. “Unseating Privilege: Rawls, Equality of Opportunity, and Wealth Transfer Taxation.”

**Tulane Law School**, Tax Policy Roundtable, March 2014. “Unseating Privilege: Rawls, Equality of Opportunity, and Wealth Transfer Taxation.”

**Elon Law School**, Law Review Symposium, November 2013. “Electing Fairness: A Check-the-Box Style Regime for Same-Sex Taxpayers.”



**University of Florida Levin College of Law**, Tax Policy Seminar, September 2013. “Unseating Privilege: Rawls, Equality of Opportunity, and Wealth Transfer Taxation.”

**Harvard Law School**, Tax Policy Symposium, Cambridge, MA, November 2012. “Nozick, Libertarianism and the Estate Tax.”

**University of Cincinnati College of Law**, Brown Bag Workshop, “Unfair and Inefficient: Sovereign Wealth Funds and the Foreign Sovereign Tax Exemption,” October 2011.

### **Other Presentations**

**Law & Society Association, Law, Society, and Taxation CRN**, “What the Covid-19 Pandemic Response Can Teach Us about Tax,” virtual, May 2021.

**Law & Society Association, Law, Society, and Taxation CRN**, “Wealth Transfer Taxation in the 20<sup>th</sup> Century,” Washington, D.C., June 2019.

**Law & Society Association, Law, Society, and Taxation CRN**, “Sovereignty, Taxation, and Bilateral Investment Treaties,” Mexico City, Mexico, June 2017.

**Association of Mid-Career Tax Professors (AMT) Conference**, “Sovereignty, Taxation, and Bilateral Investment Treaties,” Fayetteville, Arkansas, May 2017.

**Association of Mid-Career Tax Professors (AMT) Conference**, Davis, California, May 2016.

**Southeastern Association of Law Schools (SEALS)**, Tax Policy Roundtable Presentation, Boca Raton, Fl., August 2015.

**National Tax Association**, “Utilitarianism and Wealth Transfer Taxation,” Santa Fe, New Mexico, November 2014.

**AALS Workshop on Sexual Orientation and Gender Issues**, “Estate Taxes, Income Taxes, and the IRS,” Washington, D.C., June 2014.

**Law & Society Association**, “Utilitarianism and the Estate Tax,” Minneapolis, MN, May 2014.

**Law & Society Association**, “The Estate Tax as a Tool of Opportunity: Rawls and the Wealth Transfer Taxes,” Boston, MA, May 2013.

**Junior Tax Conference**, “The Estate Tax as a Tool of Opportunity: Rawls and the Wealth Transfer Taxes,” University of Miami Law School, May 2013.

**Washington University Regional Junior Faculty Workshop**, St. Louis, MO, “Nozick, Libertarianism, and the Estate Tax,” December 2012.

**Victoria-Cornell Colloquium on Jurisprudential Perspectives on Taxation**, “Nozick Libertarianism and the Estate Tax,” Ithaca, New York, September 2012.

**Law & Society Association**, “Moral Philosophy and Redistributive Taxation,” Honolulu, Hawaii, June 2012.

**Junior Tax Conference**, “Moral Philosophy and Redistributive Taxation,” University of California, Hastings, May 2012

**Class Crits IV**, “Individual Responsibility and Redistributive Tax Policy,” Washington, D.C., September 2011.

**Southeastern Association of Law Schools (SEALS)**, “The Taxation of Sovereign Wealth Funds: A Proposal for Change,” Hilton Head Island, South Carolina, July 2011.

**Law & Society Association**, “The Taxation of Sovereign Wealth Funds: A Proposal for Change,” San Francisco, California, June 2011.

**Southwest Junior Law Scholars’ Conference**, “The Taxation of Sovereign Wealth Funds: A Proposal for Change,” Arizona State University Sandra Day O’Connor College of Law, March 2011.

**Critical Tax Conference**, “Rawls on Redistributive Tax Policy,” St. Louis University School of Law, April 2010.

## Invited Workshops

***Law and Economics Center’s Economics of Higher Education Seminar***, Austin, TX, March 2018.

***Law and Economics Center’s Public Pensions Workshop***, Palo Alto, CA, February 2016.

***Law and Economics Center’s Economics Institute for Law Professors***, Steamboat Springs, CO, June 2014.

***Workshop on Public Economics and Tax Policy***, sponsored by the Robert D. Burch Center for Tax Policy and Public Finance, University of California, Berkeley and the Harvard Law School Fund for Tax and Fiscal Research. Instructors: Alan Auerbach, Louis Kaplow, and James Hines, Jr. June 2013.

## Comments

**Kentucky Law Journal**, Comment on Professor Tessa Davis’s Article “Freezing the Future: Elective Egg Freezing and the Limits of the Medical Expense Deduction.” Kentucky Law Journal Online, 2019.

**University of Louisville Law Review Symposium Federal Budget and Debt Reduction**, commentator on Professor Samuel Thompson’s presentation, “The Missing Ingredient in the Budget Debate: Phasing out Social Security and Medicare for High Income Retirees,” Louisville, KY, October 2011.

## Prior Teaching Experience

**Teaching Fellow - Harvard College**, Fall 2005; “Justice” with Michael Sandel (topic: ethics).

**Instructor - Vanderbilt University**, Spring 2000 - Spring 2003; Introduction to Philosophy (topics: social and political philosophy and history of philosophy) and Introduction to Logic.

**Instructor - Belmont University**, Spring 2002; Introduction to Philosophy (topic, social and political philosophy).

## Languages

- German - fluent
- French – conversational