

Jennifer Bird-Pollan

Senate Council Chair
Robert G. Lawson Professor of Law
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Academic Positions

University of Kentucky College of Law

- University Senate Council Chair 2018 – present
- James and Mary Lassiter Associate Professor of Law (with tenure) 2014 – present
- Assistant Professor of Law 2010-2014

University of Cologne

- Visiting Professor of Law Summer 2017, Summer 2018, Summer 2019

Vienna University of Business and Economics

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

Indiana University Maurer School of Law

- Visiting Professor of Law 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

Honors and Awards

University of Kentucky College of Law Duncan Teaching Award, 2017

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

Teaching Interests

Federal Income Tax, Corporate Tax, Partnership Tax, International Tax, Tax Policy, Estate and Gift Tax, Property, Trusts and Estates

Book Chapters

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

“The Sovereign Right to Tax: How Bilateral Investment Treaties Threaten Sovereignty,” forthcoming in *Notre Dame Journal of Law, Ethics, and Public Policy* (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

- *The Moral Basis of Taxation*
- *State Wealth Transfer Taxes – A Survey*

Service to the University of Kentucky

University Senate Council – Chair, 2018 - present; Member, 2017-2018

Ad Hoc Committee on Administrative Regulation 6:2 – considered University policies on
sexual assault and sexual harassment; Chair, 2016-2018

University Appeals Board – Member, 2015 - 2018

Service to the University of Kentucky College of Law

Faculty Appointments Committee – Chair, 2018 - present; Member, 2011-2018

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

Ad Hoc Committee on Foreign Exchanges – Chair, 2016-2018

Executive Committee – Member, 2014-2015, 2015-2016, 2017-2018

Admissions Committee – Member, 2017 – present

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 Profession and Community

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,

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, 2018-2019

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

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, “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

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