

ERIN ADELE SCHARFF

Associate Professor of Law

Sandra Day O'Connor College of Law Arizona State University

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ACADEMIC EXPERIENCE

SANDRA DAY O'CONNOR COLLEGE OF LAW, ARIZONA STATE UNIVERSITY, Phoenix, AZ

Associate Professor of Law (with tenure) August 2019 – present

Associate Professor of Law, August 2014 – August 2019

Courses: Federal Income Taxation, State and Local Taxation, Torts

Affiliations: Researcher, State Action in Fiscal Emergency Consortium; Faculty Fellow, Center on Law and Global Affairs; Program Faculty, Law & Sustainability Program; Faculty Fellow, Center on the Future of War.

NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY

Acting Assistant Professor of Tax Law, August 2012 – July 2014

Courses: Tax Policy, Survey of Tax Procedure, Taxation of Property Transactions

SCHOLARLY INTERESTS

State and Local Taxation, Local Government Law, Fiscal Federalism, Tax Policy,

EDUCATION

NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY

J.D., May 2011, *magna cum laude* and *Order of the Coif*

Honors: *Benjamin F. Butler Memorial Award*, for unusual distinction in scholarship, character, & professional activities

Harry J. Rudick Memorial Award, for demonstrated excellence in taxation

Pomeroy Scholar & Butler Scholar, recognizing the top ten students after two & four semesters

Furman Scholar, academic program for students who show promise in legal academia

Root-Tilden-Kern Scholar, full-tuition scholarship for public service, academic merit, & leadership

Lawrence Lederman/Milbank, Hadley, Tweed & McCloy Fellow in Law and Economics

Tikvah Fellow, fellowship to support research and learning on Jewish Law & Civilization

Activities: NEW YORK UNIVERSITY LAW REVIEW, Articles Editor; Staff Editor
New York University Tax Clinic, Student Advocate (Fall 2010)
Research Assistant, Professor Samuel Issacharoff (2009-2010)
Teaching Assistant, Professor Catherine Sharkey, Torts (Fall 2009)

YALE UNIVERSITY, New Haven, CT

B.A., Religious Studies, *with distinction*, May 2004

Honors: *Anthony M. Schulte Prize for Building Town-Gown Relations*

Ganzfried Family Foundation Grant

Mellon Grant for Senior Thesis Research

Activities: Dwight Hall Center for Public Service, Executive Committee
Member
Elm City Congregations Organized, Urban Fellow

SELECTED LEGAL AND PROFESSIONAL EXPERIENCE

HONORABLE WILLIAM A. FLETCHER, U.S. COURT OF APPEALS, NINTH CIRCUIT, San Francisco, CA
Judicial Clerk, 2011-2012

JENNER & BLOCK, Washington, DC

Summer Associate, Summer 2010

Researched and drafted memos on issues relating to First Amendment and redistricting. Assisted in deposition preparation.

U.S. DEPARTMENT OF JUSTICE, CIVIL DIVISION, FEDERAL PROGRAMS BRANCH, Washington, DC

Summer Legal Internship Program Intern, Summer 2010

Drafted motion to exclude expert testimony. Researched and drafted memo on legislative history of the Immigration Reform and Control Act of 1986.

CENTER ON BUDGET AND POLICY PRIORITIES, Washington, DC

Tax Policy Intern, Summer 2009

Researched and wrote background memoranda on policy proposals related to tax and health care policy.

OBAMA-BIDEN CAMPAIGN FOR CHANGE & OBAMA FOR AMERICA, IA, OH, PA, IN & KY

Interim Operations Director, Deputy Operations Director & Field Organizer, 2008

Worked with legal, field, and state leadership in a variety of roles. Ran field office in Murray, KY.

PUBLICATIONS

Local Authority, 1 LOC. POWER AND POL. REV. (forthcoming 2020) (with Joaquin Rios).

Sustainability Policy Makers and Preemption, J. LAND USE & ENVTL. (forthcoming 2020) (symposium) (with Braden Kaye)

Preempting Politics, 72 STAN. L. REV. (forthcoming 2020) (with Joshua S. Sellers)

Principles of Home Rule for the Twenty-First Century (with Richard Briffault, Nestor M. Davidson, Paul A. Diller, et al.)

Preemption and Fiscal Authority, 45 FORDHAM URB. L. J. 1270 (2018) (symposium)

Green Fees: The Challenge of Pricing Externalities Under State Law, 97 NEV. L. REV. 168 (2018)

Hyper Preemption?: A Reordering of the State Local Relationship?, 106 GEORGETOWN L.J. 1469 (2018), reprinted in THE NEW PREEMPTION READER: LEGISLATION, CASES, AND COMMENTARY ON STATE AND LOCAL GOVERNMENT LAW (Richard Briffault, Nestor M. Davison, & Laurie Reynolds, eds. 2019)

Book Review, Vanessa S. Williamson, READ MY LIPS: WHY AMERICANS ARE PROUD TO PAY TAXES, 40 J. AM. TAX'N ASS'N 113 (2018) (peer reviewed)

Powerful Cities?: Limits on Municipal Revenue Authority and What to do About Them, 91 N.Y.U.L. REV. 292 (2016)

Laboratories of Bureaucracy: Administrative Cooperation Between State and Federal Tax Authorities, 68 TAX L. REV. 699 (2015)

Antidiscrimination in Employment: The Simple, the Complex, and the Paradoxical, in THE LAW AND ECONOMICS OF LABOR AND EMPLOYMENT LAW (Cynthia Estlund and Michael L. Wachter, eds. 2013) (with Samuel Issacharoff)

Note, *Taxes as Regulatory Tools: An Argument for Expanding New York City's Taxing Authority*, 86 N.Y.U. L. REV. 1556 (2011)

WORKS IN PROGRESS

Revisiting Local Income Taxes

Pricing Court Fees

OP-EDS, WHITE PAPERS, BLOG POSTS, ETC.

The Essential Role of Fiscal Authority in Local Democracy, Local Solutions Support Center White Paper, March 2020

Argument analysis: Court worries that state trust tax may tax trust income that is never distributed to in-state beneficiary, SCOTUSBLOG (Apr. 18, 2019, 11:27 AM), <https://www.scotusblog.com/2019/04/argument-analysis-court-worries-that-state-trust-tax-may-tax-trust-income-that-is-never-distributed-to-in-state-beneficiary/>

Argument preview: Justices consider whether beneficiary's residence is sufficient for state to assert tax jurisdiction over trust income, SCOTUSBLOG (Apr. 10, 2019, 2:41 PM), <https://www.scotusblog.com/2019/04/argument-preview-justices-consider-whether-beneficiaries-residence-is-sufficient-for-state-to-assert-tax-jurisdiction-over-trust-income/>

Everyone hates this tax. But without it, Trump would barely have paid any, WASHINGTON POST (Mar. 17, 2017), https://www.washingtonpost.com/posteverything/wp/2017/03/17/everyone-hates-this-tax-but-without-it-trump-would-barely-have-paid-any/?utm_term=.3cedfe95e878

AMICUS BRIEFS

Law Professors' Amicus Brief in Support of Respondent, *Brnovich v. City of Phoenix* (Arizona 2020) (Filed March 2, 2020)

Brief of Amici Curiae Local Government Law Professors, et al. in Support of Plaintiffs-Appellants, *City of Athens v. Testa*, No. 2019-0696 (Ohio 2020) (Filed Sept. 30, 2019)

Memorandum in Support of Jurisdiction by Local Government Law Professors and National Municipal Organizations in Support of Plaintiff-Appellants' Petition for Certiorari, *City of Athens v. Testa*, No. 2019-0696 (Ohio, 2020) (Filed May 20, 2019)

Brief of Ann Alstott, et al. as Amici Curiae in Support of Respondent, *PPL Corp. v. Comm'r*, 569 U.S. 329 (2013) (No. 12-43), 2013 WL 989825 (co-counsel with Michael Graetz), *cited by PPL Corp. v. Comm'r*, 569 U.S. 329, 344 (2013) (Sotomayor, J., concurring).

SCHOLARLY PRESENTATIONS

Laboratories of Bureaucracy: Administrative Cooperation Between State and Federal Tax Authorities

Tax Policy Colloquium, Maurer School of Law, Indiana State University (April 24, 2014) (invited presentation)

Powerful Cities, Efficient Revenues: Limits on Municipal Taxing Authority and What to Do About Them

Lawyering Scholarship Colloquium, New York University School of Law (March 7, 2014)

Junior Tax Faculty Workshop, American University School of Law (June 7, 2014)

National Tax Association Conference, Sante Fe, New Mexico (November 13, 2014)

ASU Jr. Scholars Workshop, Phoenix, Arizona (December 12, 2014)

ASU Faculty Workshop, Tempe Arizona (March 18, 2015)

Green User Fees

Junior Tax Faculty Workshop, University of California, Irvine School of Law (June 10, 2016)

Northern California Tax Roundtable, U.C. Hastings (April 28, 2017)

Sustainability Conference of American Legal Education, Arizona State University (May 12, 2017)

18th Global Conference on Environmental Taxation, University of Arizona (September 28, 2017)

Tax Policy Colloquium, Loyola Law School (November 2017)

Tax Policy Colloquium, Brigham Young University, J. Reuben Clark School of Law (January 22, 2018)

Faculty Colloquium, University of Washington School of Law (February 7, 2018)

Current Issues in Tax Law and Policy Colloquium, University of California—Irvine School of Law (April 9, 2018)

Preemption and Fiscal Authority

Symposium, Urban Law Journal, Fordham University School of Law (February 16, 2018)

Hyper Preemption

Panelist, Fiscal Federalism, AALS Annual Meeting (January 3, 2017) (invited presentation)

Faculty Colloquium, James E. Rogers College of Law, University of Arizona (February 9, 2017)

Pepperdine University School of Law, Tax Policy Colloquium (March 6, 2017)

Faculty Workshop, University of North Carolina School of Law (March 9, 2017)

Faculty Workshop, Arizona State University (April 4, 2017)

Preempting Politics

ASU Jr. Faculty Workshop (Aug. 15, 2019)

Local Government Law Works-in-Progress Conference, University of Virginia School of Law (September 20, 2019)

Sustainability Policymakers & Preemption

Local Autonomy and Energy Law Symposium, Florida State University (Feb. 21, 2020).

Revisiting Local Income Taxes

Critical Tax Law Scholars, Tulane University School of Law (April 1, 2016)

National Tax Association Conference, Baltimore, Maryland (November 11, 2016)

Tax Law Speakers Series, University of San Diego School of Law (Feb. 10, 2020)

Local Fiscal Capacity and State Law

AMT Conference, University of San Diego School of Law (June 12, 2019)

ASU Jr. Faculty Workshop (December 12, 2019)

Pricing Court Fees

National Tax Association Annual Meeting, Philadelphia, PA (November 10, 2017)

DISCUSSANT, PANEL CHAIR PRESENTATIONS, ETC.

Moderator, Panel, Local Government Works-in-Progress Conference, University of Virginia (September 20, 2019)

Discussant Brian Galle's Property Tax Exemptions, AMT Conference, University of San Diego School of Law (June 12, 2019)

Discussant, Maynard P. Goldburn's *A Plea for Courts to Abolish the Judicially Created Right of the Wealthy to Avoid Estate*

Taxes, Junior Tax Faculty Workshop, University of California, Irvine School of Law (June 10, 2016)

Discussant, Omri Marion's Private Investment Funds and International Tax Avoidance, Junior Tax Faculty Workshop, University of California, Irvine School of Law (June 7, 2016)

Discussant, Leigh Osofsky's *Announcing Tax Enforcement Priorities*, Junior Tax Faculty Workshop, American University School of Law (June 7, 2014)

Discussant, Mirit Eyal-Cohen, *Urban Mavericks*, Junior Tax Faculty Workshop, American University School of Law (June 7, 2014)

Panel Chair and Discussant, Sales Tax and VAT, National Tax Association Annual Meeting, Philadelphia, PA (November 10, 2017)

CLE AND OTHER PRESENTATIONS

Presenter, Home Rule For the Twenty-First Century, Utah Municipal Lawyers Association (September 11, 2019)

Presenter, Tax Cut and Jobs Act, Cleveland Metropolitan Bar Association (March 23, 2018)

Presenter, The Prospect of Tax Reform, Arizona Bar Association, Tax Section (March 28, 2017)

Moderator & Panelist, The California Soda Tax Ban and the Rise of Fiscal Preemption, Local Government Decision Making and Preemption: Legal Remedies and Actions, Phoenix, Arizona (October 3, 2018)

Welcome Address, Arizona Center for Economic Progress Democratic Primary Governor's Debate (August 8, 2018)

Panelist, Judicial Independence, ASU Federalist Society (April 11, 2018)

Panelist, Out of Ferguson: Misdemeanors as Taxes and Municipal Courts as Tax Collectors, ABA Tax Section CLE Webinar (December 14, 2016)

Panelist, The 30th Anniversary of the Tax Reform Act of 1986, Phoenix, Arizona (November 15, 2016)

Panelist, When Is Something a "Tax"?, ABA Tax Section Fall Meeting, Boston, MA (September 30, 2016)

Organizer, Environmental Racism Discussion (March 21, 2016)

Panelist, Jewish Identity & Social Justice, Jewish Law Students Association, ASU (March 17, 2016)

Organizer, Environmental Justice in Wake of Flint Water Crisis, ASU (February 19, 2016)

Panelist, Student Critical Law Panel, ASU (Feb. 16, 2016)

SERVICE

Sandra Day O'Connor College of Law, Arizona State University

2020-2021	Co-Chair, Colloquium Committee
2020-2021	Co-Chair, Junior Faculty Development Committee
2015, 2017, 2019, 2020	Organizer, Spring Jr. Faculty Workshop Series
2016-present	Clerkship Committee
2018-2020	Faculty Advisory Committee
2016-present	Faculty Advisor, National Lawyers Guild
2016-2017, 2019-2020	Appointments Committee
2016-2018	Diversity Committee
2015-2016, 2017-2020	Colloquium Committee
2016, 2017	Organizer, Law School Summer Colloquium
2015-2016	Honor Code Hearing Board

Arizona State University

2015-present Truman Section Committee, Barret Honors College

PROFESSIONAL SERVICE

AALS Tax Section, Chair (2020); Executive Committee (January 2017-2020)

Arizona Bar Association, Tax Section, Law School Representative (September 2014-2018)

Tax Prof Blog, SSRN Roundup Editorial Team (2017-2018)

Peer Reviewer, *Northwestern University Law Review* (2017-present)

MEDIA APPEARANCES

5 Considerations for Implementing a 70% Marginal Tax Rate, Law360.com (Jan. 10, 2019).

With 9th Circuit In Spotlight, Republicans Push New Effort To Bust It Up, HERE AND NOW (WBUR-Boston), <http://www.wbur.org/hereandnow/2017/02/10/9th-circuit-court> (Feb. 10, 2017)

Thousands of law professors signed a letter opposing Trump's nomination for attorney general, including two from ASU, Ariz. State Press, <http://www.statepress.com/article/2017/01/sppolitics-jeff-sessions-likely-to-be-confirmed-as-attorneygeneral-despite-two-asu-professors-objection> (Jan. 26, 2017)

AWARDS

Amicus Service Award (April 24, 2020) International Municipal Lawyers Association

COMMUNITY INVOLVEMENT

Phoenix Legal Action Network, Vice Chair, Board of Directors (2020); Board Member (2018-2020)

Arizona Center for Economic Progress, Advisory Board (2018-present)

Temple Solel, Rabbinic Search Committee (2016-2017); Education Committee (2018-present)

Temple Solel, Social Action Committee, Welcoming the Stranger Project (2016-2018)

Worked with congregation to organize social action day event to serve refugee community and supply drives. Working directly with family resettled in the Phoenix area from Syria

BAR ADMISSIONS

Arizona (2019); California (2012, currently inactive).

