

SUSAN PACE HAMILL

University of Alabama School of Law and Honors College
(205) 348-5931 / shamill@law.ua.edu

THE UNIVERSITY OF ALABAMA SCHOOL OF LAW

Professor of Law (1994-present)

Classes: Business Organizations, Personal Income Tax, Business Tax, State and Local Tax, Advanced Study of Limited Liability Companies, Business Ethics Seminar, Corporate Finance, and Securities Regulation.

THE UNIVERSITY OF ALABAMA HONORS COLLEGE

Honors Professor (2014-present)

Class: Designed from scratch, “Alabama’s Characteristics,” a discussion-centered and writing-focused seminar for undergraduate Honors College students exploring Alabama’s history, public policy, culture, and political reform efforts.

CIVIL RIGHTS *PRO BONO* WORK AND CANDIDACY FOR THE ALABAMA LEGISLATURE

Donated hundreds of hours (2004-2014) as an expert witness, author of Eleventh Circuit *amicus curiae* brief, and consultant, for the plaintiffs in *Knight v. Alabama* and *Lynch v. Alabama*, federal civil rights cases challenging Alabama’s tax structure on race-based equal protection grounds. Candidate in 2010 for the Alabama Legislature. Worked with a professional political and fundraising consultant and managed a staff of over thirty volunteers. Raised almost \$300,000, ninety percent from 1,114 individuals (534 former students), in 40 states. Final fundraising report available on request.

EDUCATION

Emory University: Oxford College and Emory College

A.A., June 1980, and B.A., English and History, June 1982. GPA 3.5/4.0.

Phi Alpha Theta History Honor Society.

Tulane University School of Law

J.D. *magna cum laude*, May 1985, Order of the Coif. GPA 3.7/4.0; Editor, *Tulane Law Review*.

Published Law Review Note, *United States v. Villamonte-Marquez*, 59 TULANE LAW REVIEW 812-825 (1985).

Taught Legal Research and Writing to first year students.

New York University School of Law

LL.M. (Taxation), June 1986. GPA 3.4/4.0; Gerald Wallace Fellowship; Editor, *Tax Law Review*.

Samford University: Beeson Divinity School

M.T.S. (Master of Theological Studies), May 2002. GPA 3.9/4.0; Dean’s Scholar.

Pursued during first sabbatical as a tenured full professor, studied Koine Greek, and published master’s thesis.

SCHOLARSHIP: Alabama's Tax Policy Violates Moral Principles of Judeo-Christian Ethics

Article, *An Argument for Tax Reform Based on Judeo-Christian Ethics*, 54 ALABAMA LAW REVIEW 1-112 (2002).

Book, THE LEAST OF THESE: FAIR TAXES AND THE MORAL DUTY OF CHRISTIANS (2003).

Empirical research for Beeson Divinity School master's thesis proves that the paltry property taxes of Alabama's largest timber owners cause Alabama's regressive tax structure and grossly inadequate K-12 funding. Biblical exegesis and hermeneutics judge this as immoral and commands all of Alabama's Christians to work for tax reform.

Inspired Governor Bob Riley's 2003 tax reform proposal and a United Methodist Church national resolution (2004). Subject of numerous radio and television interviews, as well as newspaper and magazine stories, including front-page (with hedcut image) the *Wall Street Journal*, American section the *London Times* and named on *New York Times* 2003 best ideas list. Received Joseph Awards in 2004 from the Faith and Politics Institute and Sojourner's Call to Renewal.

SCHOLARSHIP: Judeo-Christian Moral Evaluation of Tax Policy Beyond Alabama

Article, *A Moral Perspective on "Big Businesses'" Fair Share of America's Tax Burden*, 1 UNIVERSITY OF ST. THOMAS LAW JOURNAL 857-908 (2004).

Article, *Evaluating Federal Tax Policy Based on Judeo-Christian Ethics*, 25 VIRGINIA TAX REVIEW 671-764 (2006).

Book Chapter: *They're a moral obligation*, in TEN EXCELLENT REASONS NOT TO HATE TAXES 22-30 (2007).

Article, *The Potential of Applying Judeo-Christian Ethics to Tax Policy in Foreign Countries*, 34 JOURNAL OF EDUCATION FINANCE 139-155 (2008) (presented at Oxford Roundtable, Oxford England in August of 2007).

Book, AS CERTAIN AS DEATH: A FIFTY STATE SURVEY OF STATE AND LOCAL TAX LAWS (2007).

Article, *The Vast Injustice Perpetuated by State and Local Tax Policy*, 37 HOFSTRA LAW REVIEW 117-156 (2008).

Article, *A Moral Perspective on the Role of Education in Sustaining the Middle Class*, 24 NOTRE DAME JOURNAL OF LAW, ETHICS & PUBLIC POLICY 309-325 (2010) (invited to a symposium that included Arne Duncan).

Article, *Tax Policy Inside the Two Kingdoms*, 14 ACCOUNTING, ETHICS & PUBLIC POLICY JOURNAL 1-58 (2013).

Article, *Moral Reflections on 21st Century Tax Policy Trends*, 52 CUMBERLAND LAW REVIEW 1-77 (2021-2022).

Book Chapter, *Evangelicals, and other Contemporary Protestant Denominations in the United States*, in CHRISTIAN PERSPECTIVES ON THE ROLE OF THE STATE, JUSTICE, AND TAXATION (forthcoming, Springer).

Book Chapter, *Judeo-Christian Inspired Tax Policy: A Struggling Distributive Justice Principle*, in RENDER UNTO CAESAR: CHRISTIAN THEOLOGICAL PERSPECTIVES ON TAX LAW (forthcoming, McDonald Agape Foundation).

Unpublished Manuscript: PRETTY HAIR: *DISCOVERING THE GRASSROOTS ON THE CAMPAIGN TRAIL* (73,000 words). Campaign story makes a literary case for tax reform and illustrates that the mindset of average voters poses difficult challenges. Worked with professional editor and the University of Alabama's MFA Program and seeking an agent.

Judeo-Christian Tax Policy Essays Published in National Newspapers, Magazines, and Other Forums

Tax Sin Stains State, ATLANTA J. CONST. (Sept. 12, 2003); Alabama's Fight for Tax Justice Will Never Die, NEWSDAY (Sept. 16, 2003); Why Tax Policy Matters, PRISM MAG. (Sept./Oct. 2004); Tax Policy as a Moral Issue Under Judeo-Christian Ethics (SWIG LECTURE, Sept. 15, 2004); Biblical Perspectives on Taxation and the Poor, PHILADELPHIA INQUIRER (Nov. 7, 2004); Tax Policy Offends Christian Values, METRO (New York, Philadelphia & Boston, Mar. 15, 2006); A Fair Tax: How Bush's Policy Falls Short, CHRISTIAN CENTURY MAG. (Apr. 18, 2006); Prayer for Fair Tax Policy, in PRAYERS FOR A NEW SOCIAL AWAKENING (May, 2008); Revelation Road: A Professor Hits the Campaign Trail, REFLECTIONS MAG., *Yale Divinity School* (Fall 2012); Letter to the Editor, NEW YORK TIMES (June 11, 2020); Religiously Based Ethical Arguments Favoring Estate Taxes, CANOPY FORUM, *Emory University* (April 13, 2021); Moral Reflections on 21st Century Tax Policy Trends, CANOPY FORUM, *Emory University* (Nov. 18, 2021); Tax Policy: A Sieve Separating the Genuine Pro-lifers from the Fakes, CANOPY FORUM, *Emory University* (July 25, 2022).

Judeo-Christian Tax Policy Essays Published in Alabama Newspapers and Encyclopedia of Alabama

Christians Have a Moral Duty to Back Tax Reform (Sept. 1, 2002) (re-printed, Samford University Press titled, *The Least of These: Tax Reform and the Commands of Faith*); Constitutional Reform Essential for Real Progress (Nov. 10, 2002); Only Real Tax Reform Can Save Our Children (Mar. 2, 2003); The Governor's Proposal: A First Step in Alabama's Journey to Fair Taxes (May 25, 2003); Voting Yes on September 9th is the Only Right Thing to Do (Aug. 3, 2003); Lid Bill Shackles Alabama's Minorities (May 16, 2004); The Book That Could Change Alabama (Sept. 5, 2004); New Hope for the Old Problem of Poverty (Jan. 30, 2005); A Spiritual Quandary (Nov. 13, 2005); Alabama is a Long Way from Being Truly Pro-life (Apr. 23, 2006); The Entry Way into Alito's Judicial Soul (Feb. 18, 2007); Resegregation and Tax Policy (Sept. 30, 2007); Entry on *Knight v. Alabama*, in ENCYCLOPEDIA OF ALABAMA (February, 2008); Yertle Offers Lessons to Alabama (Dec. 7, 2008); The Alabama Supreme Court Affects the Lives of all Alabamians (Mar. 22, 2009); Entry on *Constitutional Reform*, in ENCYCLOPEDIA OF ALABAMA (Aug. 2010; updated Jan. 2018).

Partial List of Press Coverage and Interviews Generated by Judeo-Christian Tax Policy Scholarship

Shailagh Murray, *Seminary Article Sparks Alabama Tax-Code Revolt*, WALL ST. J., Feb. 12, 2003, at A1 (front page hedcut image); Interviewed on National Public Radio "The Connection" (Feb.17, 2003); Jay Reeves, *Law Professor Summons Jesus as a Witness for Tax Reform*, WASH. POST, Mar. 23, 2003, at A10; Adam Cohen, *What Would Jesus Do? Sock it to Alabama's Corporate Landowners*, N.Y. TIMES, June 10, 2003, at A28; Tony Allen-Mills, *Alabama Puts Bush Tax Cuts to Biblical Test*, LONDON TIMES, June 15, 2003, at 25, §1; Interviewed on ABC Nightline (Sept. 3, 2003); Interviewed on ABC Peter Jennings Show (Sept. 9, 2003); Collin Hansen, "*Jesus Tax*" Plan Dies: Alabama Fiscal Debate Exposes a Divide Between Christians, CHRISTIANITY TODAY, Nov. 2003, at 25-26; Jason Zengerle, *The 3rd Annual Year in Ideas: Biblical Taxation*, N.Y. TIMES MAG., Dec. 14, 2003, at 52-54; Julie Porter, *The Lawyer, the Bible and the Governor*, SOJOURNERS MAG., April 2004, at 12-17 (featured on the cover); Feature Article, *Unjustly Taxed: The Bible and Politics in Alabama*, CHRISTIAN CENTURY, Sept. 21, 2004; Interviewed on National Public Radio *Interfaith Voices* (Dec.13, 2005); Bob Kemper, *This Isn't Your Father's Moral Majority*, ATLANTA J. CONST., Jan. 22, 2006, at A7; David Cay Johnston, *Professor Cites Bible in Faulting Tax Policies*, N.Y. TIMES, Dec. 25, 2007, at C3; Interviewed on NBC National News (Dec. 26, 2007); Interviewed on NOW PBS (Apr. 11, 2008); Interview by Tim O'Brien on PBS Religion & Ethics Newsweekly (Jan. 28, 2011); Brendan Kirby, *Alabama's income tax hits poor harder than most, but it wasn't always so*, AL.COM., June 8, 2015; Interviewed by HUFFINGTON POST about presidential candidates' tax policy (July 9, 2015); David Cay Johnston, *Tithing and Taxes*, TAX NOTES, Sept. 28, 2015; Nicholas Shaxson, *Snakes on a Campaign*, VANITY FAIR, Aug. 2016; Interviewed by Vivienne Nunnis of BBC WORLD SERVICE, WORLD BUSINESS REPORT about tax cuts (Mar. 15, 2017); John Kiernan, *2019's Most & least federally dependent states*, WALLETHUB.COM, Mar. 19, 2019; John Archibald, *How to pay \$1.25 an acre in taxes*, AL.COM, Oct. 6, 2019; John Kiernan, *2021 WalletHub Tax Survey*, WALLETHUB.COM, Mar. 9, 2021; Adam McCann, *2022's Burden by State*, WALLETHUB.COM, Mar. 29, 2022; John Kiernan, *2023 Tax Facts Infographic*, WALLETHUB.COM, Mar. 28, 2023.

PRESENTATIONS: Judeo-Christian Tax Policy

A partial list of speaking engagements in 30 of Alabama's 67 counties and 28 states in forums outside individual churches appears below.

Academic and legal institutions include:

Alabama's Bicentennial Celebration (10/30/19); Samford University (11/10/08, 11/9/07 & 11/12/04); Texas Tech Law School (2/27/08); Northern Kentucky University (1/16/08); University of South Alabama (9/17/07, 3/4/05 & 8/22/03); Oxford Roundtable Presentation, Oxford England (8/7/07); Jacksonville State University (4/19/07); Candler School of Theology (3/29/07, 2/23/06 & 7/6/04); Birmingham Southern College (11/29/06); University of Connecticut School of Law (11/14/06); Georgetown College, Lexington Kentucky (10/17/06); University of Montevallo (9/14/06); University of Toledo Law School and the Detroit Economic Club (10/31/05); American Association of University Women, Mobile (5/14/05); Alabama Collegiate Summit for ACCR (3/11/05); Springhill College (3/3/05); Baylor University (3/2/05); Judson College (2/24/05 & 11/11/04); University of North Alabama (1/18/05); University of Mississippi (11/20/04); Milligan College, Elizabethton, Tennessee (9/29/04); University of St. Thomas School of Law, Minneapolis (3/6/04 & 9/12/02); Paul J. Hartman State and Local Tax Forum, Nashville (10/23/03); Birmingham Tax Forum (9/2/03); University of Alabama at Birmingham (9/5/03); Tennessee State Tax Commission (8/31/03); Alabama Economic Development Conference (6/30/03); Notre Dame Law School (3/28/03); Anniston Bar Association (1/24/03).

Advocacy organizations include:

Sojourners Conference, Washington DC (5/21/09); Alabama Poverty Project Faith Forum, Huntsville (11/17/08); Georgia Association of Educators (2/25/07); National Association of Legislative and Political Specialists for Education Annual Meeting (11/19/06); Tax Justice Summit, Harrisburg, Pennsylvania (7/28/06); Alabama Exchange Club Convention, Florence (6/11/06); Justice & Advocacy Ministries, Nebraska (11/19/05); Randolph County United Way (9/23/05); Selma Democracy Project (8/4/05); Wilcox County Children's Policy Council (3/3/05); Lowndes County Children's Policy Council (1/5/05); Good Schools Pennsylvania (11/4/04); Community Affairs on Race Relations, Birmingham (10/6/04); Alabama ARISE Cluster Meeting (8/9/04); Missouri IMPACT (2/16/04); Geneva Rotary Club (11/5/03); Arkansas Advocates for Children (8/27/03); Conference of Alabama School Superintendents (3/4/03); Legislative Advocacy Day of Alabama PTA (2/1/03); PARCA Roundtable (1/17/03); Alabama County Commissioners Annual Meeting (12/4/03).

Faith-based organizations include:

South Carolina Christian Action Council (5/21/09); Cooperative Baptist Fellowship Annual Meeting, Memphis (6/19/08); Baptist Center for Ethics, Samford University (10/8/08); Lutheran Association of Campus Ministers (2/3/07); Iowa Ecumenical Council of Churches (1/23/07); Lutheran Services In America Executive Retreat, New York (10/8/06); Mobile Interfaith Conference (6/1/06); Episcopal Kanuga Conference, Ashville (3/14/06); National Conference of Lutheran Bishops, Wisconsin, (3/3/06); New Jersey Council of Churches (1/21/06); United Methodist Regional School of Christian Mission, Montgomery (6/17/05); California Council of Churches, Sacramento (5/25/05); Texas Baptist Christian Life Commission, Austin (2/7/05); Annual Meeting of Lutheran Evangelical Church, Chicago (11/6/04); Central Dallas Ministries (4/22/04); Catholic Archdiocese of Omaha (2/28/04); North Alabama United Methodist Church Conference (6/3/03).

Academic Endowed Lectureships

J.J. Millican Ethics Symposium, Oklahoma Christian University (February 6, 2009)

Distinguished Whiteside Lecture, Emory University (October 10, 2006)

Star and Stan Bloom Lecture, University of Alabama (April 3, 2006)

Markoe-DePorres Social Justice Lecture, Creighton University (Feb. 3, 2005)

Swig Lecture, University of San Francisco (September 14, 2004)

Jim MacDonald Lecture, University of Virginia (February 12, 2004)

Seasontoogood Fellow on Law & Ethics, University of Cincinnati College of Law (February 24, 2003)

SCHOLARSHIP: Business Organizations, LLCs, Business Tax, and Legal History

Article, *The Limited Liability Company: A Possible Choice for Doing Business?* 41 UNIVERSITY OF FLORIDA LAW REVIEW 721-771 (1989) (first substantial law review article exploring limited liability companies).

Article, *Final Regulations Concerning Liabilities*, 9 JOURNAL OF PARTNERSHIP TAXATION 99-129 (1992).

Article, (with Keatinge, et al), *The Limited Liability Company: A Study of the Emerging Entity*, 47 BUSINESS LAWYER 375-460 (1992).

Book and Instructor's Manual, MCKEE, NELSON & WHITMIRE'S FEDERAL TAXATION OF PARTNERSHIPS AND PARTNERS: STUDY PROBLEMS, (285 pages) (Warren Gorham Lamont, June 1993).

Article, *The Limited Liability Company: A Midpoint Evaluation*, 52 NYU INSTITUTE ON FEDERAL TAX 1-43 (1994).

Article, *The Taxation of Domestic LLCs and Limited Partnerships: A Case for Eliminating the Partnership Classification Regulations*, 73 WASHINGTON UNIVERSITY LAW QUARTERLY 565-608 (1995).

Article, *The Limited Liability Company: A Catalyst Exposing the Corporate Integration Question*, 95 MICHIGAN LAW REVIEW 393-446 (1996) (article presented in testimony before the U.S. Senate Finance Committee).

Article (with Boles), *Agency Powers and Fiduciary Duties Under the Alabama Limited Liability Company Act: Suggestions for Future Reform*, 48 ALABAMA LAW REVIEW 143-173 (1996) (supervised student co-author).

Article, *The Origins Behind the Limited Liability Company*, 59 OHIO STATE LAW JOURNAL 1459-1522 (1998).

Article (with Farrar), *Dissociation from Alabama Limited Liability Companies in the Post Check-The-Box Era*, 49 ALABAMA LAW REVIEW 909-940 (1998) (supervised student co-author).

Article, *From Special Privilege to General Utility: A Continuation of Willard Hurst's Study of Corporations*, 49 AMERICAN UNIVERSITY LAW REVIEW 81-180 (1999).

Article (with Stover), *The LLC Versus LLP Conundrum: Advice for Businesses Contemplating the Choice*, 50 ALABAMA LAW REVIEW 813-847 (1999) (supervised student co-author).

Article (with Strong), *Allocations Attributable to Partner Nonrecourse Liabilities: Issues Revealed by LLCs and LLPs*, 51 ALABAMA LAW REVIEW 603-672 (2000) (supervised student co-author).

Book Chapter, *The Story of LLCs: Combining the Best Features of a Flawed Business Tax Structure*, in BUSINESS TAX STORIES: TEN DEVELOPMENTS IN CORPORATE AND PARTNERSHIP TAXATION 295-315 (Foundation Press 2005).

Article, *Untangling the Mystery of Teaching Business Organizations*, 59 SAINT LOUIS UNIVERSITY LAW JOURNAL 793-822 (2015).

Article, *Some Musings as LLCs Approach the Fifty-Year Milestone*, 51 CUMBERLAND LAW REVIEW 1-41 (2020-2021).

Book, UNDERSTANDING BUSINESS ORGANIZATIONS: A PRIMER FOR STUDENTS (forthcoming, Cognella).

Partial List of Press Coverage and Interviews Generated by Business Organizations Scholarship

Louise Story & Stephanie Saul, *Hidden Wealth Flows to Elite New York Condos*, N.Y. TIMES, Feb. 8, 2015, at A1; Willoughby Mariana, *How Corporate Secrecy Can Harm Neighborhoods*, ATLANTA J. CONST., June 13, 2016, at A11; Interviewed by Suzanne Barlyn of THOMSON REUTERS about Delaware's influence on shell corporations (June 20, 2016); Interviewed by Stephen Reilly of USA TODAY about use of LLCs to purchase Trump organization real estate (May 30, 2017); Michel Casey, *Development of LLCs in U.S*, HUDSON INSTITUTE'S KLEPTOCRACY INITIATIVE, June 14, 2017; Ben Judah & Belinda Li, *Money Laundering for 21st Century Authoritarianism*, POLITICO MAGAZINE/HUDSON INSTITUTE, Nov. 30, 2017; Emily Badger, *The Opaque World of Ownership by LLCs*, N.Y. TIMES, May 1, 2018, at B1; Interviewed by Laura Krantz of BOSTON GLOBE about LLC lending money to a college president (May 2, 2018); Interviewed by Matt Ormseth of HARTFORD COURANT about LLCs purchasing housing (May 22, 2018); Phoebe Wall Howard, *Property Law Expert: Ford deal for Detroit train depot seems complete*, DETROIT FREE PRESS, May 31, 2018, at A1; Interviewed by Will Parker of REAL DEAL MAGAZINE about LLCs hiding owners of real estate and reducing corporate tax base (Aug. 21, 2018); Jason Tashea, *Wyoming and Vermont hope to attract tech entrepreneurs by passing laws favorable to blockchain*, ABA JOURNAL, Mar. 2019; Interviewed by Caitlin McCabe of PHILADELPHIA INQUIRER about LLCs owning Philadelphia real estate (Mar. 1 & May 1, 2019); Interviewed by Sylvia O'Regan of REAL DEAL MAGAZINE about LLCs owning New York City real estate (Dec. 16, 2019); Rebecca Burns, *Oakland's Moms 4 Housing Were Evicted by a Giant Corporation That Runs National Home-Flipping Operation*, THE INTERCEPT, Jan. 17, 2020; Interviewed by Alex Cortes of OUR AMERICAN STORIES NATIONAL RADIO PROGRAM "RULE OF LAW" SERIES about the story of LLCs (June 4, 2020); Interviewed by Sophie Kazis of VICE NEWS about LLCs aggravating Kansas City pandemic evictions (Nov. 2, 2020); Interviewed by Liz Day & Samantha Stark of NEW YORK TIMES about Britney Spears using LLCs (Apr. 9, 2021); Interviewed by Eric Adler of KANSAS CITY STAR about LLCs owning real estate in poor, black neighborhoods (Oct. 8, 2021); Interviewed by Will Fitzgibbon of INTERNATIONAL CONSORTIUM OF INVESTIGATIVE JOURNALISTS about LLCs origins (Oct. 14, 2021); Interviewed by Peter Mahler for BUSINESS DIVORCE ROUNDTABLE PODCAST about differences between LLCs and corporations when small business owners part company (Dec. 10, 2021); Interviewed by Max Zahn of YAHOO FINANCE about federal transparency laws (Mar. 14, 2022); Michael Korsh, *Homes in the shadows: Out-of-state LLCs often conceal ownership of Allegheny County's dangerous and decaying homes*, PITTSBURGH-POST-GAZETTE, July 2, 2023, at A1.

SCHOLARSHIP: Alabama's 1901 Constitution, Alabama History, and Alabama Ethics Issues

Article, *Constitutional Reform in Alabama: A Necessary Step Towards Achieving a Fair and Efficient Tax Structure*, 33 CUMBERLAND LAW REVIEW 437-462 (2003) (invited to symposium on Alabama's 1901 Constitution).

Book Review, *The Book That Could Change Alabama: INSIDE ALABAMA: A PERSONAL HISTORY OF MY STATE* by Harvey H. Jackson III, 56 ALABAMA LAW REVIEW 219-246 (2004) (book assigned in "Alabama's Characteristics").

Book Review, *A Tale of Two Alabamas: ALABAMA IN THE TWENTIETH CENTURY* by Wayne Flynt, 58 ALABAMA LAW REVIEW 1103-1160 (2007) (requested by Dr. Wayne Flynt).

Article, *An Argument for Providing Drug Courts in all Alabama Counties Based on Judeo-Christian Ethics*, 59 ALABAMA LAW REVIEW 1305-1321 (2008) (requested by Chief Justice Sue Bell Cobb of the Alabama Supreme Court).

Article, *Ethics Reform in Alabama*, 61 ALABAMA LAW REVIEW 807-826 (2010) (inspired by running for office).

Book Chapter, *Achieving Real Tax Reform is Insurmountable Without Also Reforming the 1901 Constitution*, in NEVER GONNA CHANGE? AN EXAMINATION OF THE 1901 CONSTITUTION (forthcoming, North Alabama Digital Press) (invited to update Bailey Thomson's A CENTURY OF CONTROVERSY: CONSTITUTIONAL REFORM IN ALABAMA (2002)).

Partial List of Press Coverage and Interviews Generated by Alabama Scholarship

Interviewed by Mike Cason of AL.COM about Gov. Bentley's performance (Jan. 13, 2015); Interviewed by Brian Lyman of MONTGOMERY ADVERTISER about Gov. Bentley's improper use of funds (Mar. 28, 2016); Brian Lyman, *Slave Tax: A Permanent Wound*, MONTGOMERY ADVERTISER, Feb. 5, 2017, at A1; Tim Lockette, *What to expect as investigations of governor heat up*, ANNISTON STAR, Apr. 2, 2017, at A3; Editorial board, *'Everybody does it' is no excuse for Auburn's nepotism shenanigans*, MONTGOMERY ADVERTISER, Oct. 20, 2017, at B1; Interviewed by Richard Quest of CNN about Roy Moore (Dec. 13, 2017); Emily Wax-Tibodeaux, *Alabama Senate passes nation's most restrictive abortion ban, which makes no exceptions for victims of rape and incest*, WASH. POST, May 14, 2019, at A1; Interviewed by Stephen Quinn of CANADIAN BROADCASTING CORPORATION about Alabama Senate approving near abortion ban (May 15, 2019); Interviewed by Cynthia Gould of ABC 33/40 about Alabama ethics issues (Aug. 5, 2019); Dennis Pillion, *Can you still sue someone in Alabama if you get coronavirus?*, AL.COM, May 16, 2020; Interviewed by John Sharp of AL.COM regarding liability potential for pandemic decisions (May 8, 2020); Interviewed by Shanaya Daughtrey of WVUA 23 about Alabama's 1901 Constitution (Oct. 29, 2020); Josephine Harvey, *An Alabama Doctor Is Refusing to See Patients Unvaccinated Against COVID-19. Can He?*, HUFFINGTON POST, Aug. 19, 2021; Joseph Bryant, *Inside the Birmingham kickback scheme that took down a legislator*, AL.COM, June 20, 2023.

Published Letter to the Editor (on-line and print) responding to, *Re: In Growing Movement, More Top Law Schools Will Boycott Rankings* (news article, Nov. 19), NEW YORK TIMES (Dec. 3, 2022).

SERVICE AND AWARDS

Founding Faculty Advisor for the Dorbin Association (serving women law students). Served on Faculty Development, Re-Admissions, Career Services, Curriculum, Public Interest, Diversity and Inclusion, Colloquium, Library and Business and Tax faculty committees. Received Deans Scholar and Dean Thomas W. Christopher Awards.

Served on the board of directors for Alabama Possible (formerly Alabama Poverty Project), the Wesley Foundation, and Turning Point (serves domestic violence and sexual assault victims in West Alabama). Responsibilities included maintaining budgets and aiding the executive directors in strategic planning. Facilitated a relationship between the law school's clinic and Turning Point's clients, which led to the law school establishing its first domestic violence clinic.

Founding Fellow of the American College of LLC and Partnership Attorneys.

EXPERIENCE PRACTICING LAW, GOVERNMENT SERVICE AND ADJUNCT TEACHING

Associate attorney: Sullivan & Cromwell and Chadbourne & Parke (now Norton Rose Fulbright), New York City (1986-1990); Government attorney: Chief Counsel's Office, Internal Revenue Service, Washington DC (1990-1994); Adjunct Instructor: George Mason School of Law (now Antonin Scalia School of Law), Arlington, Virginia (1992-1993).

BAR MEMBERSHIPS

New York (1987) and Alabama (2000).

PERSONAL

Married for 41 years to William Bradford Roane Jr. and mother of two adult children, William Bradford Roane III, and Nancy Lee Roane (Indivar Jonnalagadda). Owner of two mix breed dogs (Finn and Izzy), both rescues. Member of Trinity United Methodist Church, Tuscaloosa, Sisters-in-Christ Sunday School, and served on the Board of Trustees.