

## Mirit Eyal

Tel: (310) 936-0680, E-mail: [Mirit.Eyal@law.ua.edu](mailto:Mirit.Eyal@law.ua.edu)

### Academic Appointments & Service

<b>Professor of Law</b> , University of Alabama School of Law	2017
Joseph D. Peeler Professorship	2024
University Academic Program Review Committee, Chair	2022- Present
CRN 31: Taxation, Law & Society Association, Co-Organizer	2019- Present
Tax Prof Blog Weekly SSRN Roundtable, Editor	2018- Present
Board of Directors of the Federal Tax Clinic, Member	2017- Present

#### Past Service:

University Faculty Senate, Diversity, Equity, and Inclusion Committee, Co-Chair (2014- 2020), LLM Program in Taxation, Academic Advisor (2017- 2024), Law School Strategic Planning Committee, Member (2020- 2022), Professional Development Committee, Member (2023), Faculty Appointments Committee, Member (2017, 2022), Judicial Clerkship Committee and International Committee, Member (2017- 2024), Inaugural Irving Silver and Frances Grodsky Silver Faculty Scholar (2017-2019)

**Senior Visiting Scholar**, University of California, Berkeley School of Law                      Fall 2018

**Associate Professor of Law**, University of Alabama School of Law                      2014-2016  
California Supreme Court Historical Society Writing Competition, Judge

**Assistant Professor of Law**, University of Pittsburgh School of Law                      2009- 2014  
Pittsburgh Tax Review, Chief Faculty Editor  
Appointments, Diversity, Judicial Clerkship & Colloquium Committees Member

### Teaching

Personal Income Tax, Corporate Taxation, Taxation, AI, & Innovation Policy  
U.S. Tax Policy, Australian National University Exchange Program (2014-2022)

### Education

**University of California at Los Angeles School of Law**

Doctor of Juridical Science, 2009

Honors: *First Place*, California Supreme Court Historical Society Writing Competition

Activities: *Senior Articles Editor*, JOURNAL OF INTERNATIONAL LAW AND FOREIGN AFFAIRS

*Research Assistant*, Professor Steven Bank

### Legal Practice

**Law Clerk**, the Honorable Mark V. Holmes, United States Tax Court, Washington, D.C.                      2008-2009

### Publications

*Taxing Investment Crowdfunding: A Comparative Analysis*, 21 CO. TECH. L. J. 235 (2024)

*The Tax Policy Entrepreneur*, 86 LAW & CONTEMP. PROBS. 203 (2023)

*Promoting Vaccine Innovation*, 82 OHIO ST. L. J. 1003 (2022) (with Ana Santos Rutschman)

*The Illusory Promise of Free Enterprise: A Primer for Promoting Racially Diverse Entrepreneurship*, 71

EMORY L. J. 1577 (2021)

*Unintended Legislative Inertia*, 55 GA. L. REV. 1193 (2020)

*Innovation Agents*, 76 WASH. & LEE L. REV. 1895 (2019)

*The Cost of Inexperience*, 69 ALA. L. REV. 859 (2018)

*Through the Lens of Innovation*, 43 FLA. ST. U. L. REV. 951 (2016)

*Lessons in Fiscal Activism*, 48 CONN. L. REV. 873 (2016)

*Legal Mirrors of Entrepreneurship*, 55 B.C. L. REV. 719 (2014)

*Down-sizing The Little Guy Myth in Legal Definitions*, 98 IOWA L. REV. 1041 (2013)

*Why is Small Business the Chief Business of Congress?*, 43 RUTGERS L. J. 1 (2012)

*When American Small Businessmen Hit the Jackpot: Taxes, Politics and the History of Organizational Choice in the 1950s*, 6 PITT. TAX REV. 1 (2008)

*Preventive Tax Policy: Chief Justice Roger J. Traynor's Tax Philosophy*, 59 HASTINGS L.J. 877 (2008)

A version of this article also appeared in 3 CAL. LEGAL HIST. 155 (2008)

## **Work in Progress**

*Understanding AI Autonomy*

*Tax Levers for Safer AI Future* (with Yonathan Arbel)

*Taxation of Electronic Agents* (with David Elkins)

*Identifying the Causal Impact of Taxation on Innovation Efforts* (empirical study)

THE INNOVATION MIRAGE: WHEN TAX INCENTIVES MISS THEIR MARK (Book proposal).

## **Commentaries**

*The Intellectual Origins of the Modern International Tax Regime: Edwin R. A. Seligman, Economic Allegiance, and the League of Nations' 1923 Report* by Ajay K. Mehrotra (Jan. 10, 2025).

*A Roadmap to NIL And Taxation* By Narotzki & Brauner (Dec. 13, 2024).

*An APA for Tax* by David A. Weisbach (Aug. 16, 2024).

*Wealth Taxes Under the Constitution: An Originalist Analysis* by David M. Schizer & Steven G. Calabresi, TaxProf Blog (Jun. 22, 2024).

*Efficiency vs. Welfare in Benefit-Cost Analysis: The Case of Government Funding*, J. OF BENEFIT-COST ANALYSIS (forthcoming 2024) by Zachary D. Liscow & Cass R. Sunstein, TaxProf Blog (May 3, 2024).

*Taxing People, Not Residents*, by Yariv Brauner, TaxProf Blog (Mar. 15, 2024).

*Phaseouts*, TAX L. REV. (forthcoming 2024) by Daniel J. Hemel, TaxProf Blog (Jan. 26, 2024).

*Moore, the Sixteenth Amendment, and the Underpinnings of the Deemed Repatriation Provision*, 76 S.M.U. L. REV. F. 156 (2023) by Chistopher H. Hanna, TaxProf Blog (Nov. 24, 2023).

*Reexamining Triangular B Reorganization: Requirements and Potential Tax Traps or a Time to Revisit Its*

*Favorable Application*, 24 U.C. DAVIS BUS. L.J. (forthcoming 2024) by Doron Narotzki & Tamir Shanan, TaxProf Blog (Oct. 13, 2023).

*Normal Tax Rate*, by Doron Nissim, TaxProf Blog (Aug. 4, 2023).

*Taxing Zero*, 26 FLA. TAX REV. \_ (2023), by Hillel Nadler TaxProf Blog (Jun 16, 2023).

*The Unknown Consequences of Place-Based Tax Incentives*, 56 LOY. L.A. L. REV. \_\_ (2023), by Michelle D. Laysner, TaxProf Blog (Apr. 21, 2023).

*Beyond Bribery: Exploring the Intimate Interconnections Between Corruption and Tax Crimes*, 85 L. & CONTEMP. PROBS. 1 (2022), by Diane Ring & Costantino Grasso, TaxProf Blog (Mar. 3, 2023).

*What Would Surrey Say? The Long Reach of Stanley S. Surreym* by Reuven S. Avi-Yonah & Nir Fishbien, TaxProf Blog (Jan. 13, 2023).

*Innovation Funding and the Valley of Death*, 76 SMU L. REV. \_\_\_ (2023), by Lital Helman, TaxProf Blog (Nov. 11, 2022).

*International Tax Reform: Challenges to Multilateral Cooperation*, 44 U. PENN. J. INT’L L. \_\_ (2022), by Assaf Harpaz, TaxProf Blog (Sep. 2, 2022).

*‘Moralist’ Versus ‘Scientist’: Stanley Surrey and the Public Intellectual Practice of Tax Policy* (July 2022), by Daniel Shaviro, TaxProf Blog (Jul. 15, 2022).

*AI, Taxation, and Valuation*, 108 IOWA L. REV. \_\_ (2023), by Jay Soled & Kathleen DeLaney Thomas, TaxProf Blog (May 20, 2022).

*Tax, Incorporated: Dynamic Incorporation and the Modern Fiscal State*, 53 ARIZ. ST. L. J. \_\_ (2021), by Adam B. Thimmesch, TaxProf Blog (Mar. 25, 2022).

*Financing Affordable Housing Through Opportunity Funds*, PITT. TAX REV. (2022), by Michelle D. Laysner, TaxProf Blog (Jan. 28, 2022).

*Learning to Live Without Form 1040*, 75 TAX LAW. \_\_ (2022), by Katherine Pratt, TaxProf Blog (Nov. 12, 2021).

*The Charitable Tax Deduction and Civic Engagement*, by Andrew T. Hayashi and Justin Hopkins, TaxProf Blog (Jul. 30, 2021).

*Cities on Their Own: Local Revenue When Federalism Fails*, by Erin Scharff, TaxProf Blog (May 28, 2021).

*How to Measure and Value Wealth for a Federal Wealth Tax Reform*, ROOSEVELT INST. ISSUE BRIEF (2021), by David Gamage, Ari Glogower and Kitty Richards, TaxProf Blog (Apr. 9, 2021).

*Does Tax Matter? Evidence on Executive Compensation after 162(M)’s Repeal*, 26 STAN. J. L., BUS. & FIN. \_\_\_ (2020), by Brian D. Galle, Andrew Lund & Gregg D. Polsky, TaxProf Blog (Feb. 21, 2021).

*Tax Benefits, Higher Education and Race: A Gift Tax Proposal for Direct Tuition Payments*, by Bridget J. Crawford and Wendy C. Gerzog, TaxProf Blog (Dec. 18, 2020).

*The Copyright Tax*, by Glynn S. Lunney, Jr., TaxProf Blog (Oct. 9, 2020).

*Property Taxes During the Pandemic*, 96 TAX NOTES ST. (2020), by Andrew T. Hayashi & Ariel Jurow Kleiman, TaxProf Blog (Aug. 14, 2020).

*How the COVID-19 Pandemic Has and Should Reshape the American Safety Net*, by Andrew Hammond, Ariel Jurow Kleiman, and Gabriel Scheffler, TaxProf Blog (Jun. 19, 2020).

*CARES Act Gimmicks: How Not To Give People Money During a Pandemic And What To Do Instead*, 2020 U. ILL. L. REV. ONLINE 81 (2020), by Pamela Foohey, Dalié Jiménez, and Christopher K. Odinet, TaxProf Blog (May 1, 2020).

*Leveling the Playing Field between Inherited Income and Income from Work through an Inheritance Tax*, in TACKLING THE TAX CODE: EFFICIENT AND EQUITABLE WAYS TO RAISE REVENUE, 48-88 (Jay

Shambaugh & Ryan Nunn eds, 2020), by Lily L. Batchelder, TaxProf Blog (Feb. 28, 2020).

*Contemptuous Tax Reporting*, WIS. L. REV. (2019), by Israel Klein, TaxProf Blog (Jan. 17, 2020).

*A Tax on the Clones: The Strange Case of Bitcoin Cash*, 39 VA. TAX REV. \_\_ (2019), by Eric D. Chason, TaxProf Blog (Nov. 15, 2019).

*Taxing Wealth in an Uncertain World*, NAT'L TAX J. (2019), by Daniel Jacob Hemel, TaxProf Blog (Sep. 19, 2019).

*A Better Hope for Campaign Finance Reform*, by Edward J. McCaffery, TaxProf Blog (Aug. 9, 2019).

*States Can and Should Respond Strategically to Federal Tax Law*, OHIO N. U. L. REV. (2019), by Darien Shanske, TaxProf Blog (Jun. 21, 2019).

*'Who Speaks for Tax Equity and Tax Fairness?': Stanley Surrey and the Tax Legislative Process*, by George K. Yin, TaxProf Blog (May 3, 2019).

*The Impact of Juror Knowledge of Deductibility and Defendants' Tax Rates on Punitive Damages Awards: Experimental Evidence*, by Bryan K. Church, Lucien Joseph Dhooge, Karie Davis-Nozemack & Shankar Venkataraman, TaxProf Blog (Mar. 9, 2019).

*The State-Charity Disparity Under the 2017 Tax Law*, WAH. U. J. OF L. & POL'Y (2019), by Daniel Jacob Hemel, TaxProf Blog (Jan. 19, 2019).

*Equitable Health Savings Accounts*, 55 HARV. J. ON LEG. (2019), by Samuel Estreicher and Clint Wallace, TaxProf Blog (Nov. 29, 2018).

*The NCAA and the IRS: Life at the Intersection of College Sports and the Federal Income Tax*, USC L. REV. (2019), by Richard Schmalbeck & Lawrence Zelenak, TaxProf Blog (Oct. 14, 2018).

*Do You Want Innovation and Jobs? Repeal § 511*, 57 WASHBURN L.J. 431 (2018), by Steve Black, TaxProf Blog (Aug. 31, 2018).

*Income-Based Effective Tax Rates and Choice-of-Entity Considerations Under the 2017 Tax Act*, by Bradley T. Borden, TaxProf Blog (Jul. 27, 2018).

*The Tax Subsidy War*, by Ruth Mason, TaxProf Blog (Jun. 22, 2018).

*Superficial Proxies for Simplicity in Tax Law*, by Emily Cauble, TaxProf Blog (May 12, 2018).

*On the Threshold: Smallness and the Value-Added Tax*, 9 COLUM. J. TAX L. \_\_ (2018), by Emily Ann Satterthwaite, TaxProf Blog (Apr. 6, 2018).

*Shades of Basic Income* by Clint Wallace & Ari D. Glogower, TaxProf Blog (Feb. 26, 2018).

## **Panels and Presentations**

*Mapping the AI Landscape*, Law & Entrepreneurship Association, Hasting Law School, Sep. 2024.

*Taxation of Artificial Entrepreneurs*, Faculty Colloquium, University of Alabama School of Law, Mar. 2024.

*Artificial Inventiveness*, Vanderbilt University School of Law, Oct. 2023.

*Taxing Investment Crowdfunding*, The Future of Startup Finance: A Symposium on Investment Crowdfunding, University of Colorado School of Law, Sep. 2023.

*Taxing Artificial Inventiveness*, Law & Society Association, Puerto Rico, May 2023.

*The Tax Policy Entrepreneur*, The National Tax Association Annual Conference, Nov. 2022.

*Artificial Inventiveness*, Law & Entrepreneurship Association, University of Pennsylvania School of Law, Oct. 2022.

*Artificial Inventiveness*, Law & Society Association (online), May 2022.

*Rehabilitation through Taxation*, the National Tax Association Annual Conference (Online), Nov. 2021.

*The Illusory Promise of Free Enterprise: A Primer for Promoting Racially Diverse Entrepreneurship*, American Mid-Career Tax Professor Workshop (Online), Jun. 2021.

*The Illusory Promise of Free Enterprise: A Primer for Promoting Racially Diverse Entrepreneurship*, Critical Tax Theory Annual Meeting, University of California, Irvine, CA, Apr. 2021.

*Reframing Fiscal Vaccine Policy*, (with Ana Santos Rutschman), Colloquium Scholarship Workshop at Emory University School of Law, Feb. 2021.

*Reframing Fiscal Vaccine Policy* (with Ana Santos Rutschman), The National Tax Association Annual Conference (online), Nov. 2020.

*Promoting Vaccine Innovation through Tax Policy*, (with Ana Santos Rutschman), American Mid-Career Tax Professor Workshop, June 2020.

*Reframing Fiscal Vaccine Policy*, (with Ana Santos Rutschman), Law & Society Association, May 2020.

*Fiscal Causation*, the National Tax Association Annual Conference in Tampa, FL, Nov. 2019.

*Technology-Driven Trends in Tax Law Training*, American Bar Association Tax Section Meeting in San Francisco, CA, Oct. 2019.

*How Young Lawyers Are and Maybe Should Be Learning Tax*, Bloomberg Talking Tax Podcast, Oct. 2019.

*Path Dependence in Temporary Legislation*, University of Minnesota School of Law, Women in Law Teaching Works-in-Progress Workshop, Jun. 2019.

*Path Dependence in Temporary Legislation*, American Mid-Career Tax Professor Workshop, University of San Diego, School of Law, Jun. 2019.

Invited Commentator at the Tax and Public Finance Workshop, Columbia University School of Law, May 2019.

*Path Dependence in Temporary Legislation*, Law & Society Association, Washington, D.C., May 2019.

*Identifying the Causal Impact of Taxation on Innovation Efforts*, Law & Entrepreneurship Association Annual Retreat, Boston College University School of Law, Apr., 2019.

*Identifying the Causal Impact of Taxation on Innovation Efforts*, Law & Society Association, Toronto, Canada, Jun. 2018.

*Innovation Agents*, Law & Entrepreneurship Association Annual Retreat, Tuscaloosa, AL, Feb. 2018.

*The Cost of Inexperience*, Tax Colloquium, Loyola University Law School, Los Angeles, CA, Nov. 2017.

*The History of the R&D Tax Credit: A Smoking Gun from A Cold War*, The National Tax Association conference in Philadelphia, PA, Nov. 2017.

*In Defense of Intrapreneurship: Knowledge Spillover, Human Capital, and R&D Tax Incentives*, Midwest Law and Economics conference at Marquette University Law School, Milwaukee, WI, Oct. 2017.

*In Defense of Intrapreneurship*, Association for Mid-Career Tax Law Professors, University of Arkansas, Fayetteville, AR, May 2017.

*Entrepreneurship, Intrapreneurship, and Tax Spending*, The Annual Meeting of the Law & Entrepreneurship Association, University of California at Berkeley, Berkeley, CA, Mar. 2017.

*Entrepreneurship, Intrapreneurship, and Innovation Spending*, The National Tax Association conference in Baltimore, MD, Nov. 2016.

*The Cost of Inexperience*, Fourth Annual Symposium on “Protecting Taxpayer Rights”, University of Washington, Seattle, WA, Oct. 2016.

*The Cost of Inexperience*, Midwest Law and Economics conference at Emory University School of Law, Atlanta, GA, Oct. 2016.

*The Cost of Inexperience*, The Fourth Annual Symposium Protecting Taxpayers Rights, University of Washington, Seattle, WA, Sep. 2016.

*The Cost of Inexperience*, The Faculty Workshop at the University of Saint Louis Law School, St. Louis, MO, Jan. 2016.

*The Cost of Inexperience*, The Annual Meeting of the Law & Entrepreneurship Association, University of San Diego School of Law, San Diego, CA, Jan. 2016.

*The Cost of Inexperience*, The James Hausman Tax Law and Policy Workshop Series at the University of Toronto Faculty of Law, Toronto, Canada, Jan. 2016.

*The Cost of Inexperience*, The National Tax Association conference in Boston, MA, Nov. 2015.

*Through The Lens of Innovation*, The faculty workshop at the University of Texas A&M School of Law, Fort Worth, TX, Nov. 2015.

*The Hidden Price of Regulation*, Midwest Law and Economics conference at University of Kansas School of Law, Lawrence, KS, Oct. 2015.p

*Through The Lens of Innovation*, Junior Tax Conference, University of Texas, Austin, TX, Jun. 2015.

*Nothing is More Permanent than the Temporary*, Law & Society Annual Conference, Seattle, WA, May 2015.

*Through The Lens of Innovation*, The Entrepreneurship Research Exchange, the Business Law Students Association and the Law & Economics Students Association, University of Alabama, Tuscaloosa AL, Mar.-Apr. 2015.

*Through The Lens of Innovation*, The Law & Entrepreneurship Retreat, University of Georgia, Mar. 2015.

*Lessons in Fiscal Activism*, Tax Roundtable at Tulane University, New Orleans, LA, Mar. 2015.

*Through The Lens of Innovation: The Role of the Law in the Entrepreneurial Process*, Brigham Young University, Faculty Workshop, Provo, UT, Dec. 2014.

*Urban Mavericks*, National Tax Association Annual Conference, Santa Fe, NM, Nov. 2014.

*Lessons in Fiscal Activism*, Southeastern Junior-Senior Conference at Florida State University, Tallahassee, FL, Oct. 2014.

*Entity Choice Concerns of Entrepreneurs*, Boston College Law School, Boston, MA, Oct. 2014.

*Downscaling Regulatory Sovereignty*, Canadian Law and Economics Annual Conference, Toronto, Canada, Sep. 2014.

*Urban Mavericks*, Junior Tax Conference, American University, Washington D.C. Jun. 2014.

*Super-Sized Investment Tax Incentives*, Law & Society Conference, Minneapolis, MN, May 2014.

*Legal Mirrors of Entrepreneurship*, Tax Colloquium, the University of Florida, Gainesville, FL, 2013.

*Entrepreneurship, Intrapreneurship, Tax Law*, Law & Society Annual Conference, Boston, MA, 2013.

*Entrepreneurship, Intrapreneurship, and the Law*, Canadian Law & Economic Annual Conference, Toronto, Canada, Sep. 2012.

*Entrepreneurship, Intrapreneurship, and the Law*, Washington University Law School, 2013.

*Down-sizing The Little Guy Myth in Legal Definitions*, Junior Faculty Workshop at the University of Pittsburgh, 2012.

*Size Doesn't Matter: A Critical Analysis of Small Business Definitions*, Critical Tax Theory Conference, Seton Hall University School of Law, Newark, New Jersey, 2012.

*Down-sizing The Little Guy Myth in Legal Definitions*, Faculty Workshop at the University of Case Western Reserve School of Law, 2011

*Small Business and the Government: A Theory of Path Dependence and Cognitive Biases*, Faculty Workshop at the University of Cincinnati School of Law, 2010

## **Referee**

Princeton University Press, Economics Peer Reviewer

American Journal of Comparative Law, Peer Reviewer

Journal of Behavioral and Applied Management, Peer Reviewer

## **Professional Organizations**

National Tax Association, Law & Entrepreneurship Association, Midwest Law & Economic Association, ABA Tax Section, Law & Society Association, American Society for Legal History.