

CHARLES DELMOTTE

charles.delmotte@law.msu.edu
517-432-6854

648 N. Shaw Lane Rm 449
East Lansing, MI 48823

ACADEMIC POSITIONS

August 2022 - Present	Assistant Professor of Law, Michigan State University <ul style="list-style-type: none">Teaching Courses: Basic Income Tax, Trusts and Estates and Tax Policy
2018–2022	Post-Doctoral Fellow, NYU School of Law
2019–2020	Thomas Edison Fellow, CPIP, Antonin Scalia Law School <ul style="list-style-type: none">Fellowship in innovation policy and IP (by invitation)
Spring 2018	Research Fellow, NYU School of Law
2016–2018	Adam Smith Fellow in Political Economy, George Mason University <ul style="list-style-type: none">Two consecutive fellowships in the Economics Department for the study of democratic politics, the market economy, and the strategic relationship between the public and the private sector. (by invitation)
Spring 2017	Visiting Researcher, Max Planck Institute for Tax Law (Munich) <ul style="list-style-type: none">Joined this Tax Institute and worked with Tax Professor Wolfgang Schön on my Article on taxation of capital income
Autumn 2016	Visiting Researcher, King's College London Department of Political Economy <ul style="list-style-type: none">Studied the political economy of tax policy with Professors Carmen Pavel and Mark Pennington
Spring 2016	Visiting Researcher, Freedom Center, University of Arizona <ul style="list-style-type: none">Studied the implications of social contract theory for tax law with Professors Jerry Gaus and Dave Schmidt
Spring 2013–Spring 2018	Instructor and PhD Student, Ghent Law School <ul style="list-style-type: none">Courses: Case Law Analysis (solo teacher); Legal Philosophy (co-teacher); Ethics and Law (teaching assistant); Moral Philosophy (teaching assistant)

EDUCATION

2014-2018	PhD in Law (Ghent University) <ul style="list-style-type: none">Dissertation Title: "Taxation Without Romance: Essays on the Ethics and Economics of Tax Law"
2008–2011	JD, Ghent University, magna cum laude (816/1000)
2007-2008	MA, philosophy, Ghent University, magna cum laude (799/1000)
2004–2007	BA, philosophy, Ghent University, magna cum laude (784/1000)

JOURNAL ARTICLES

Beyond the Wealth Tax, ALA. LAW REV (2024, forthcoming)

Toward a Blockchain-Driven Tax System, 43 VA. TAX. REV 37 (2023).

Predistribution Against Rent-Seeking: The Benefit Principle's Alternative to Redistributive Taxation, 39 SOC. PHIL. & POL'Y 188 (2023).

Dynamic Preferences and the Behavioral Case Against Sin Taxes, 32 CONST. POL. ECON. 80 (2022) (with Malte Dold).

The Mirage of Mark-to-Market Taxation: Distributive Justice and Alternatives to Capital Taxation, 25 CRITICAL REV. INT'L SOC. & POL. PHIL 211 (2022) (with Nick Cowen)

The Case Against Tax Subsidies in Innovation Policy, 48 FLA. ST. L. REV. 285 (2021).

Simple Rules and the Political Economy of Income Taxation: The Strengths of a Uniform Expense Rule, 51 EUR. J.L. & ECON. 1 (2021).

Tax Uniformity as a Requirement of Justice, 33 CANADIAN J.L. & JURIS. 59 (2020).

Floods and Mismatched Property Rights, 14 INT'L J. COMMONS 583 (2020) (with Nick Cowen).

Vermogens- en vermogenswinstbelasting geëvalueerd vanuit het recht op eigendom, 503 TIJDSCHRIFT FISCAAL RECHT 521 (2016).

- This article appeared in the leading Belgian journal on tax law, with a title that in English would read: *Wealth Taxes, Capital Gains Taxation and the Right to Private Property*.

BOOKS AND BOOK CHAPTERS

Different Economic Models of Innovation and Their Relation to the Law, in ARTIFICIAL INTELLIGENCE AND THE LAW 23 (Jan De Bruyne & Cedric Vanleenhove eds., 2023).

Classical Liberalism: Market-Supporting Institutions and Public Goods Funded by Limited Taxation, in POLITICAL PHILOSOPHY OF TAXATION 135 (Robert F. van Brederode ed., 2022) (with Daniel Nientiedt).

The Conception of Taxation: The Romantic Versus the Realistic Point of View, in INTERDISCIPLINARY STUDIES OF THE MARKET ORDER 131 (Donald J. Boudreaux, Christopher J. Coyne & Bobbi Herzberg, eds. 2019).

The Right to Autonomy as a Moral Foundation for the Realization Principle in Income Taxation, in THE PHILOSOPHICAL FOUNDATIONS OF TAX LAW 281 (Monica Bhandari ed., 2017).

What Is Wrong with Endowment Taxation? Self-ownership as a Prerequisite for Legitimate Taxation, in BUILDING TRUST IN TAXATION 51 (Bruno Peeters, Hans Gribnau & Jo Badisco eds., 2017).

BASISBOEK ETHIEK EN RECHTSFILOSOFIE (2015) (with JAN VERPLAETSE).

- This book was written in Dutch. Translation: HANDBOOK ETHICS AND LEGAL PHILOSOPHY. It currently serves as the handbook for legal and political philosophy at Ghent University, the University of Antwerp, and Utrecht University.

WORKS IN PROGRESS

Beyond the Wealth Tax

The Rules of Tax Law

The Haig-Simons Concept of Income: A Centennial Evaluation (with Jim Chen)

Emerging Technologies and the Choice of Tax Base (with Orly Mazur)

A Legal Theory for Economic Evolution

RESEARCH AND TEACHING INTERESTS

Federal Income Tax; Tax Policy, Trusts and Estates, International Taxation, Innovation Law, Property

TEACHING EXPERIENCE

Basic Income Tax (2022-present, MSU)

Trusts and Estates (2022-present, MSU)

Tax Policy Seminar (2023-present, MSU)
NYU (2018-2022)

Legal Philosophy (2013-2018, Ghent Uni)

Case Law Analysis (2015-2018, Ghent Uni)

INTERNAL ACADEMIC SERVICE

UCISP (23-25)	Representing the Law College on the University-wide International Studies and Programs committee.
T, L, A & Bar Passage (23-24, MSU)	Engaged in academic service initiatives focused on enhancing teaching, learning, and assessment methods to improve Bar Passage rates in response to evolving student performance and upcoming changes in the bar examination.
Academic Standards (22-23, MSU)	Ensured credit alignment with ABA (American Bar Association) standards and played a key role in the decision-making process regarding readmissions.

EXTERNAL ACADEMIC SERVICE

Committee Junior Tax Conference (23-...)	Co-organizer of the Junior Tax Conference, the nation's organization for junior tax professors.
Co-organizer Tax and Philosophy (23-...)	Erick Sam (Utah State) and I are establishing a new organization that will unite tax professors nationwide employing philosophical methodologies in tax law.

EXPERIENCE IN LAW PRACTICE

June 2013–December 2017	Attorney, De Jaegere Soetaert De Jaegere Lawyers (DSD) (Belgium): <ul style="list-style-type: none">• Business, commercial and insolvency law• Presented Inaugural Address at the Opening Ceremony of Belgian bar in 2015 to an audience of ministers and members of the High Court of Justice
September 2011–January 2013	Attorney, DLA Piper UK LLP (Brussels): <ul style="list-style-type: none">• National and international insolvency, business recovery, and restructuring, including Sabena bankruptcy (one of largest in Belgian history)• Litigation and legal counseling for multinational clients and firms.

BAR ADMISSIONS

March 2015	Belgium (Admitted at the Bar of Brussels and Kortrijk)
------------	--

BRIEF SELECTION OF PRESENTATIONS

October 23	Beyond the Pro-Wealth Tax Consensus at Colloquium on Market Institutions, NYU Economics Department (Presenter)
August 23	Beyond the Pro-Wealth Tax Consensus, Faculty Workshop at MSU College of Law (Presenter)
June 23	Liberalism and Wealth Taxation: Tensions and Solutions at Junior Tax Conference (Presenter)

June 23	Liberalism and Wealth Taxation: Tensions and Solutions at Law and Society (Presenter)
April 23	Classical Liberalism and Public Policy at NYU (Presenter)
March 22	Blockchain + Antitrust Roundtable, Conference Organized by CLI at NYU (Commentator)
February 22	Toward a Blockchain Driven Tax System at the Lawyering Colloquium at NYU School of Law (Presenter)
March 22	Public Choice and Regulation, Conference Organized at the Public Choice Society (Commentator)
June 2021	Conference organized by CPIP, George Mason University: Philosophy of IP Law (Respondent)
May 2021	Redistributive Taxation and Social Contract Theory at the Center for the Philosophy of Freedom, University of Arizona: Redistribution and Social Contract Theory (Presenter)
March 2021	Redistributive Taxation and Social Contract Theory at NYU Economics (Presenter)
March 2020	IHS manuscript workshop for Donald Kochan's "Framing the Constitution"
October 2020	The Case Against Tax Subsidies in Innovation Policy at the Lawyering Colloquium at NYU School of Law (Presenter)
March 2020	A Simple Deduction Rule for a Complex World at Conference on the Strengths and Weaknesses of Simple Rules, NYU School of Law (Presenter)
November 2019	Taxation and Innovation at the Southern Economic Association (Presenter)
October 2019	Antonin Scalia Law School, Law and Economics Center: Austrian Law and Economics for Law Professors (Participant)
May 2019	Conference organized by CPIP, George Mason University: Philosophy of IP Law (Respondent)
April 2019	Taxation and Innovation at the Colloquium for the Edison Fellowship organized by CPIP, George Mason University (Presenter)
March 2019	Preference Change: The Case for Simple and General Rule at Politics, Philosophy and Economics Society (Presenter)
February 2019	The Mirage of Mark-to-Market: Reconciling Entrepreneurial Discovery with Distributive Justice at the Institute for the Study of Markets and Ethics, Georgetown University (Presenter)
October 2018	The Mirage of Mark-to-Market: Reconciling Entrepreneurial Discovery with Distributive Justice at Colloquium on Market Institutions at NYU Economics Department (Presenter)
March 2018	In Defense of the Devil: The Epistemic and Constitutional Foundations of the Realization Approach to Capital Taxation at Politics, Philosophy and Economics Society (Presenter)
March 2018	The Conception of Taxation: The Conventional Versus the Constitutional Point of View at Public Choice Society (Presenter)
October 2017	The Conception of Taxation: The Conventional Versus the Constitutional Point of View at Adam Smith Fellowship Seminar (Presenter)
March 2017	In Defense of the Devil: The Realization Approach as an Elaboration of the Constitutional Freedom to Contract at Max Planck Institute for Tax Law and Public Finance (Munich) (Presenter)
March 2017	Tax Uniformity as a Constitutional Principle at Public Choice Society (New Orleans)
November 2016	Tax Uniformity as a Constitutional Principle at Political Theory Workshop, King's College Department of Political Economy (UK)
March 2016	The Right to Private Property and Taxation at University of Arizona Philosophy Department
May 2015	Wealth and Capital Gains Taxation in Light of the Right to Property and Autonomy at the Philosophical Foundations of Tax Law Conference, University College London (UK)

May 2015	The Right to Autonomy as a Justification for the Realization Principle in Income Taxation at DPE seminar, King's College (UK)
May 2015	Wealth and Capital Gains Taxation in Light of the Right to Property and Autonomy at Taxation and Trust Conference, University of Antwerp
January 2015	Why Endowment Taxation Violates Autonomy: An Exploration of the Right to Self-usership in the Domain of Tax Policy at The Ethics of Economic Institutions, Utrecht University (Netherlands):
August 2014	Why Endowment Taxation Violates Autonomy: An Exploration of the Right to Self-usership in the Domain of Tax Policy at Conference on Justice and Taxation, Leiden University (Netherlands)
July 2014	Colloquium with Research colloquium organized by the Paul Scholten Centre for Jurisprudence, University of Amsterdam: The Rule of Law and Human Rights (Netherlands)
May 2014	Why Endowment Taxation Violates Autonomy: An Exploration of the Right to Self-usership in the Domain of Tax Policy at Analytic Bioethics in Europe Conference organized by the Journal of Applied Philosophy, Ghent (Belgium)

OTHER DEGREES

September–November 2021	<p>Certificate in Blockchain Technologies (MIT Sloan School of Management)</p> <ul style="list-style-type: none"> • A six-week in-depth course on the business applications of Blockchain technologies
-------------------------	---