

# ASSAF HARPAZ

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## ACADEMIC APPOINTMENTS

### University of Georgia School of Law

Athens, GA

Assistant Professor

2024-Present

*Courtesy Appointment at Terry College of Business, Department of Insurance, Legal Studies and Real Estate*

- **Courses:** Federal Income Tax; Taxation of Business Enterprises; Tax Policy Colloquium (spring 2026).
- **Service:** Tax Law Society Faculty Advisor; Corsair Law Society Faculty Advisor; Speakers Committee; Supervised Research Faculty Supervisor; Student Faculty Mentor; Capstone Writing Project Supervisor; ABA Law Student Tax Challenge Faculty Sponsor of JD and LLM groups (JD group – 3<sup>rd</sup> place winners).

### Drexel University Thomas R. Kline School of Law

Philadelphia, PA

Visiting Assistant Professor

2022-2024

- **Courses:** Federal Income Tax; Enterprise Tax.
- **Service:** Upper-Level Writing Advisor (2023-2024); Diversity and Inclusion Committee (2023-2024); Student Faculty Advisor (2022-2024); Librarian Appointments Committee (2023); Intellectual Life Committee (2022-2023).

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## PUBLICATIONS

### Articles

[\*Global Tax Wars in the Digital Era\*](#), 75 AM. U. L. REV. (forthcoming 2025).

Reviewed by Professor Mirit Eyal-Cohen on TaxProf Blog, Mar. 14, 2025.

Ranked in the top five most downloaded recent tax papers on SSRN.

[\*The U.N. Framework Tax Convention: Can It Bridge The North-South Divide?\*](#), 115 TAX NOTES INT'L 1779 (2024).

Ranked in the top five most downloaded recent tax papers on SSRN.

[\*Stanley Surrey's Lasting Influence\*](#), 86 LAW & CONTEMP. PROBS. 167 (2023) (with C. Eugene Steuerle).

Discussed in C. Eugene Steuerle, *The Importance Of Stanley Surrey's Tax Legacy*, TAX POLICY CENTER (Jan. 10, 2024).

[\*International Tax Reform: Who Gets a Seat at the Table?\*](#) 44 U. PA. J. INT'L L. 1007 (2023).

Quoted by Senator the Hon. L. Ryan Pinder, Attorney-General and Minister of Legal Affairs of the Bahamas, in STEP LATAM Conference Remarks on The UN Convention on Global Tax Cooperation, (Sep. 26, 2024).

Reviewed by Professor Mirit Eyal-Cohen on TaxProf Blog, Sep. 2, 2022.

Ranked in the top five most downloaded recent tax papers on SSRN.

[\*Tax Policy and COVID-19: An Argument for Targeted Crisis Relief\*](#), 31 CORNELL J.L. & PUB. POL'Y 235 (2021).

Featured in Legal Theory Blog (Aug. 30, 2021).

[\*Taxation of the Digital Economy: Adapting a Twentieth Century Tax System to a Twenty-First-Century Economy\*](#), 46 YALE J. INT'L. L. 57 (2021).

Cited over 60 times, including by World Bank report *Tax Theory Applied to the Digital Economy: A Proposal for a Digital Data Tax and a Global Internet Tax Agency*.

Ranked in the top five most downloaded recent tax papers on SSRN.

[\*OECD Unified Approach: Nexus, Scope, and Coexisting with DSTs\*](#), 96 TAX NOTES INT'L 909 (2019).

Ranked in the top five most downloaded recent tax papers on SSRN.

### Works in Progress

*Artificial Intelligence and Taxpayer Entity*

*Global South vs Global North Dilemma* (Caribbean Tax Journal, Special Issue on International Tax Cooperation at the United Nations, forthcoming September 2025) (Invited contribution)

*Reclaiming Tax Sovereignty*

### Other Published Submissions and Commentary

[Comments submitted](#) to a UN proposal for “Zero Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation” (Jun. 2024).

[The UN as the New “World Tax Organization”?](#), MAURER GLOBAL FORUM, (Jun. 20, 2023).

[Comments submitted](#) to an OECD public consultation on a “Secretariat Proposal for a “Unified Approach” under Pillar One” (Nov. 2019).

### Contributions to Media

[Florida Wants to Cut Property Taxes—But California Has a Warning](#), NEWSWEEK, (APR. 10, 2025).

[Ron DeSantis Gives Update on Florida Dissolving Income, Property Tax](#), NEWSWEEK, (APR. 2, 2025).

[Could Florida Eliminate Property Tax? It's Complicated](#), NEWSWEEK, (FEB. 24, 2025).

Comments featured in [The Bulletin: World in Brief](#).

[Is Donald Trump Abolishing Income Tax? What We Know](#), NEWSWEEK, (JAN. 28, 2025).

[Trump Tax Plans: What Could Happen](#), NEWSWEEK, (Jul. 22, 2024).

[Warning Issued Over Donald Trump's Income Tax Plans](#), NEWSWEEK, (Jun. 17, 2024).

[\[Tax Season\] 35% of Americans Who Owe Can't Afford Their Tax Bill](#), FINANCEBUZZ, (Mar. 19, 2024).

[House Prices Could Plunge Under New Property Tax Proposal](#), NEWSWEEK, (Jan. 22, 2024).

[2023's Property Taxes by State](#), WALLETHUB, (Feb. 21, 2023), under “Ask the Experts.”

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### SELECTED PRESENTATIONS

#### **Critical Tax Conference**

University of Wisconsin Law School (April 2025)

Discussant and Presenter (remote), *Artificial Intelligence and Taxpayer Entity*

#### **Internal Faculty Workshop Series**

University of Georgia School of Law (April 2025)

Presented *Artificial Intelligence and Taxpayer Entity*

#### **Duke Law Tax Policy Seminar**

Duke University School of Law (April 2025)

Presented *Artificial Intelligence and Taxpayer Entity* (by invitation)

#### **Journal of Law, Technology, & the Internet and the Center for Business Law Symposium: Exploring the AI Frontier: The Business World, Artificial Intelligence and the Law**

Case Western Reserve University School of Law (March 2025)

Presented *Artificial Intelligence and Taxpayer Entity* (by invitation)

#### **Junior Scholars Conference**

Northeastern University School of Law (February 2025)

Presented *Artificial Intelligence and Taxpayer Entity*

#### **Columbia Law Davis Polk & Wardwell Tax Policy Colloquium**

Columbia Law School (February 2025)

Presented *Global Tax Wars in the Digital Era* (by invitation)

#### **HUJI Tax Law Forum**

Hebrew University of Jerusalem Faculty of Law (December 2024)

Presented *Global Tax Wars in the Digital Era* (by invitation)

#### **SEC Junior/Senior Workshop**

University of Alabama School of Law (November 2024)

Presented *Global Tax Wars in the Digital Era*

#### **Junior Faculty Forum for International Economic Law (JIEL JFF) 2024**

Virtual Forum (September 2024)

Selected laureate to present *Global Tax Wars in the Digital Era* (on a competitive basis)

#### **Junior International Law Scholars Association – Summer Workshop**

Virtual Workshop (August 2024)

Workshopped *Global Tax Wars in the Digital Era*

**Eighth International Roundtable on Taxation and Tax Policy**

Netanya Academic College School of Law (July 2024)

Presented *Global Tax Wars in the Digital Era*

Chaired panel on Jurisprudence and Enforcement

**Junior Tax Workshop**

University of Wisconsin Law School (June 2024)

Discussant and Presenter, *Global Tax Wars in the Digital Era*

**National Business Law Scholars Conference**

University of California, Davis School of Law (June 2024)

Presented *Global Tax Wars in the Digital Era*

**Pre-summer Scholarship Discussion**

Drexel University Thomas R. Kline School of Law (May 2024)

Presented *Global Tax Wars in the Digital Era*

**Seventh International Roundtable on Taxation and Tax Policy**

Netanya Academic College School of Law (July 2023)

Presented *International Tax Reform: Who Gets a Seat at the Table?*

**National Business Law Scholars Conference**

University of Tennessee College of Law (June 2023)

Presented *International Tax Reform: Who Gets a Seat at the Table?*

**Junior Faculty Forum**

University of Richmond School of Law (May 2023)

Presented *International Tax Reform: Who Gets a Seat at the Table?*

**Junior International Law Scholars Association – Annual Meeting**

Boston University School of Law (January 2023)

Workshopped *International Tax Reform: Who Gets a Seat at the Table?*

**S.J.D. Dissertation Defense**

Duke University School of Law (May 2022)

**Law as Science: An S.J.D. Panel – A Variety of Paths**

Indiana University Maurer School of Law (February 2021)

Panelist (remote), *Taxation of the Digital Economy: Adapting a Twentieth Century Tax System to a Twenty-First-Century Economy* (by invitation)

### Student Scholarship Workshop Series

Duke University School of Law (February 2020)

Presented *Taxation of the Digital Economy: Adapting a Twentieth Century Tax System to a Twenty-First-Century Economy*

### National S.J.D. Roundtable

American University Washington College of Law (November 2019)

Presented *OECD Unified Approach: Nexus, Scope, and Coexisting with DSTs*

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## EDUCATION

### Duke University School of Law

Durham, NC

S.J.D.

2022

- Dissertation committee: Professors Lawrence A. Zelenak (supervisor), Reuven S. Avi-Yonah, Peter A. Barnes.
- Awards and activities: President of the S.J.D. Association; Duke Center for Jewish Studies Nathan J. Perilman Fellow; Teaching Assistant for “Religion, Restrictions, and Violence” at the Duke Department of Religious Studies; Center for International and Global Studies Graduate Award for Research and Training; Research Assistant to Professor Lawrence Zelenak.

### University of Florida Levin College of Law

Gainesville, FL

LL.M. in International Taxation

2019

- Awards and activities: CALI Excellence for the Future Award; Graduate Tax Merit Award of 92% tuition; Research Assistant to Professor Mindy Herzfeld.

### Hebrew University of Jerusalem Faculty of Law

Jerusalem, Israel

LL.B.

2016

- Awards and activities: Member of the Rights of Youth at Risk Clinic; Legal Analyst at the “OMEK” Institute for Legislative Policy Design; Maccabim Foundation scholarship recipient.

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## LEGAL EXPERIENCE

### Peretz – Figchel Law Offices

Ramat Gan, Israel

Associate

2017-2018

### Gross, Kleinhendler, Hodak, Halevy, Greenberg & Co. Law Offices

Tel Aviv, Israel

Articled Clerk

2016-2017

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## BAR ADMISSION

### Israel Bar Association

Law License

2017

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## LANGUAGES

English and Hebrew