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## **CURRICULUM VITAE**

### **Education**

Harvard University, Ph. D. Economics 1983.  
Harvard Law School, J. D. magna cum laude 1960.  
United States Navy, Supply Corps School, Athens, Georgia 1956.  
Princeton University, A. B. History cum laude 1955.

### **Positions**

- Professor, Law School, University of Minnesota 1973-2005.
- Visiting Professor George Mason Law School 2005-present
- Guest Scholar, Economic Studies Program, The Brookings Institution, Washington, D.C. 1992-93.
- Editor Tax Policy Notes, Tax Analysts. 1993-present.
- Visiting Professor, Uppsala University, Uppsala, Sweden. Spring & Summer 1984.
- Visiting Scholar, Harvard Law School. 1973-75.
- Consultant, United States Senate, Finance Committee. 1973.
- Associate Professor, Law School, University of Minnesota. 1967-73.
- Counsel, United States Senate, Subcommittee on Intergovernmental Relations. 1972.
- Special Counsel, United States Senate, Select Committee on Equal Educational Opportunity. 1970-71.
- Associate, Morgan, Lewis & Bockius. 1964-66.
- Public Defender's Office, Philadelphia, Pa. 1965.
- Co-Campaign Manager, Genevieve Blatt for U. S. Senate, Democratic Primary Election, Pennsylvania. 1964.
- Assistant to Senator Joseph S. Clark. 1962-64.

- Co-Campaign Manager, Joseph S. Clark Reelection to U. S. Senate, Pennsylvania. 1962.
- Office of Tax Legislative Counsel, U.S. Treasury Department. 1961-62.
- Law Clerk to Judge Learned Hand, United States. Court of Appeals for the Second Circuit. 1960-61.
- Instructor, International Tax Program, Harvard Law School. 1959-60.
- Editor, Harvard Law Review. 1958-60.

## **Subjects Taught See Last Page**

### **Committees and Boards**

- Member, American Law Institute. 1992-present.
- Contributing Editor, American Bar Association, Tax and Commerce Clause, Preview of United States Supreme Court Cases. 1990-present.
- Advisory Board, Tax Analysts, State Tax Notes. 1991-present.
- Advisory Board of Editors, Minnesota Tax Journal. 1982-present.
- American Bar Association, Taxes and Revenue Committee, Vice Chairman 1978-80, Chairman. 1980-81.
- Advisory Group, Assessment and Valuation Legal Reporter. 1971-75.
- Group Leader, Study Tour to Jordan, Syria and Israel. Dec. 1996 - Jan. 1997.
- Member, Tax Economists Forum. 1992-present.
- Member, The National Economists Club. 1992-present.
- Group Leader, Soviet-American Study Group, Survey of Soviet Economy and Legal Systems, Moscow, Samarkand, Bukara, Tashkent, Leningrad. 1986.
- Advisor to International Association of Assessing Officers, Improving Real Property Assessment: A Reference Manual. (1978) 1976-78.
- Tax Policy Advisory Board, Tax Notes/Tax Analysts. 1975-present.

### **Consulting**

- Consultant, United Nations Development Program; World Bank; International Monetary Fund. 1992-present.

- Consultant to the Comptroller General of the United States on state income taxation of multijurisdictional corporations. 1981-82.
- Testimony as an economist in over a dozen state tax cases in more than eight states.
- Economic and legal consulting services to state and private clients largely in state and local tax matters.

## **Awards and Recognitions**

- Who's Who in America Biographee.
- Bush Leadership Fellowship. 1972-73.
- Americans for Democratic Action Southeastern Pennsylvania Chapter, Citation for Public Service and Political Courage. 1965.
- United States Olympic Yachting Teams. 1956 (Melbourne), 1960 (Rome/Naples).
- Second Master Division, World Laser Championships. 2001 (Crosshaven, Ireland).

## **Publications**

### **Books and Monographs**

- STATE AND LOCAL TAXATION: THE LAW AND POLICY OF MULTI-JURISDICTIONAL TAXATION. (LexisNexis 2003).
- TAX POLICY NOTES. (1993 & Supps. 2-7 1993-1994)
- A NEW GENERAL EQUILIBRIUM THREE-SECTOR MODEL FOR TAX INCIDENCE ANALYSIS: THE INFLUENCE OF PROPERTY AND INCOME TAXES UPON HOMEOWNERS' DEMAND FOR HOUSING SERVICES. (Ph. D. Thesis, Harvard University. May, 1983).
- OLDMAN AND SCHOETTLE, STATE AND LOCAL TAXES AND FINANCE. (Foundation Press 1974).

### **Articles and Book Chapters:**

- *Does the Tax Injunction Act Allow a Federal Court to Enjoin the Granting of a State Income Tax Credit?* Preview (2004).

- *State and Local Property Taxes: The \$156 Billion Dollar Annual Levy on Business Revenues. So What Does It Matter?*, National Tax Association, 97<sup>th</sup> Annual Conference on Taxation, Minneapolis, Minnesota (November 2004).
- *Can Iowa Tax Racetrack Slot Machine Revenue at a Different Rate Than Casino Slot Machine Revenue?* Preview (2003).
- *When Does the Full Faith and Credit Clause Require Nevada Courts to Apply California Immunity Law?* 5 Preview 301 (February 21, 2003).
- *What Public Finance Do State Constitutions Allow?* R.D. Bingham, E.W. Hill & S.B. White (eds.), FINANCING ECONOMIC DEVELOPMENT IN THE 21<sup>ST</sup> CENTURY (M.E. Sharpe, Inc. February, 2003).
- *What Public Finance Measures Do State Constitutions Allow?* State Tax Notes (May 13, 2002).
- *Big Bucks, Cloudy Thinking Constitutional Challenges to State Income Taxes on the Multinationals' Dividends, Interest and Capital Gains -- Illumination From The GATT.* 19 Virginia Tax L.Rev. 277 (Sept./Oct. 1999).
- *Can California Reduce the Interest Deduction of Nondomiciliary Corporate Income Tax Taxpayers Because of Dividends Received?* 4 Preview 202 (Dec. 20, 1999).
- *May Arizona Levy a Gross Receipts Tax on the Amounts Received by an Indian-owned Contractor from a Contract with the Bureau of Indian Affairs to Build Roads on Indian Reservations?* ABA Preview 160 (Nov. 1998).
- *Discriminatory Taxation: May a State Permit Only In-State Residents to Deduct Alimony Payments in Calculating State Income-Tax Liability?* Christopher H. Lunding and Barbara J. Lunding v. Tax Appeals Tribunal of the State of New York, Commissioner of Taxation and Finance of the State of New York. 1997-98 PREVIEW 120 (Oct. 20, 1997).
- *Taxing Nonresidents -- The 'Puzzling Failure of Economics':* Christopher H. Lunding v. State of New York. State Tax Notes, Nov. 3, 1997.
- *Should Federal Courts or Arkansas State Courts Decide If Arkansas Can Tax Farm Production Credit Associations?* Arkansas v. Farm Credit Services of Central Arkansas, PCA et al. 1996-97 PREVIEW 460 (April 3, 1997).
- *"Charity Begins at Home": Can a State Limit Its Property Tax Exemption to Charities That Provide Most of Their Services to State Residents?* Camps Newfound/Owatonna, Inc. v. Town of Harrison, Maine. 1996-97 Preview 47 (Sept. 19, 1996).

- *May a State Constitutionally Grant Purchasers of Gas from Public Utilities a Special Exemption from an Otherwise Applicable Sales and Use Tax?* 9-17-96 WLN 9740, 1996 WL 52184 (1996).
- *May the United States Constitutionally Tax Insurance Premiums for Policies Issued by Foreign Insurers on Exported Goods?* *United States v. International Business Machines Corporation*. 1995-96 PREVIEW 272 (March 7, 1996).
- *Court to Consider Commerce Clause Limits on State Efforts to Compensate Shareholders for State Taxes Paid to Domestic Corporations*. 1-24-96 WLN (1996).
- *The Earned Income Credit -- Integrating Tax & Welfare Provisions*. TAX POLICY NOTE NO. 7 (July 1994).
- *Distributional Effects of Taxes -- A Guide for the Uninitiated*. Tax Policy Note No. 6 (June 1994).
- *Expert Testimony and Tax Accounting Systems That Meet the Fair Representation Standard of Section 18*. PROGRAM MATERIALS, GEORGETOWN UNIVERSITY, 1994 INSTITUTE ON STATE & LOCAL TAXATION. Washington, D.C. (May 1994).
- *State Jurisdiction to Tax -- Should The Federal Government Intervene?* Tax Policy Note No. 5 (April 1994).
- *Tax Systems for the Developing Countries -- The Basic World Tax Code*. Tax Policy Note No. 4 (March 1994).
- *Tax Policy Note on Retroactive Taxes*. Tax Policy Note No. 3 (Jan 1994).
- *Tax Policy Note on International Taxation -- Are Foreign-Owned Multinationals Paying Their Fair Share of Taxes?* Tax Policy Note No. 2 (Dec. 1993).
- *Tax Policy Note on Progressive Taxation*. Tax Policy Notes (Nov. 1993).
- *When Is a Tax a Tariff?* PROGRAM MATERIALS, GEORGETOWN UNIVERSITY, 1993 INSTITUTE ON STATE & LOCAL TAXATION. Washington, D.C. (May 1993)
- *Thomas DeLong of Price Waterhouse Wins 'You Be The Judge' Contest*. State Tax Notes (May 25, 1993).
- *Is New Hampshire discriminating against the out-of-state owners of the Seabrook nuclear power plant?* *State of Connecticut, Commonwealth of Massachusetts, State of Rhode Island and Providence Plantations v. State of New Hampshire*. 1992-93 PREVIEW 364 (April 30, 1993).

- *Must the United States follow California procedure when asserting a claim for refund of sales taxes paid to California? United States v. State of California and California State Board of Equalization.* 1992-93 PREVIEW 263 (Feb. 19, 1993).
- *You be the judge? Can sales tax action against California be brought in federal court.* 4 State Tax Notes 340 (1993).
- *Does Section 525 of the Soldiers' and Sailors' Civil Relief Act require military personnel to prove hardship or prejudice? Thomas F. Conroy v. Walter S. Aniskoff, Jr., et al.* 1992-93 PREVIEW 188 (Dec. 31, 1992).
- ECONOMIC ANALYSIS AND EXPERT TESTIMONY IN COMMERCE CLAUSE CHALLENGES. In T. F. Pogue (ed.), *State Taxation of Business: Issues and Policy Options*. pp. 125-42 (Praeger Publishers 1992).
- *For the Record.* WASHINGTON POST. (Nov. 24, 1992).
- *Does Davis v. Michigan apply retroactively to require the refund of unconstitutionally discriminatory taxes? Henry Harper, et al. v. Virginia Department of Taxation.* 1992-93 PREVIEW 154. (Nov. 30, 1992).
- *May New Jersey tax a non-domiciliary corporation on part of the income it derived from selling stock? Allied-Signal, Inc. v. Director, Division of Taxation.* 1991-92 PREVIEW 348 (June 1, 1992).
- *May Iowa tax foreign subsidiary dividends while not taxing domestic subsidiary dividends? Kraft General Foods, Inc. v. Iowa Department of Revenue and Finance.* 1991-92 PREVIEW 351 (June 1, 1992).
- *Can a state require an out-of-state mail-order vendor with no physical presence in the state to collect a use tax? Quill Corporation v. State of North Dakota.* 1991-92 PREVIEW #210 (Feb. 21, 1992).
- *Comment, Tax Policy and the Economy.* 54 Tax Notes 756. (Feb. 10, 1992).
- *Use Tax Collection -- Tax Policy and Adam Smith Provide No Clear Answers In the Quill Case.* 2 State Tax Notes 89 (Jan. 20, 1992).
- *When does federal law deny states jurisdiction to tax the income of multistate taxpayers? comment on William Wrigley, Jr. Company v. Wisconsin Department of Revenue.* Docket No. 91-119. (1991-92 Preview).
- *The Dormant Commerce Clause.* PROGRAM MATERIALS, GEORGETOWN UNIVERSITY. 1991 INSTITUTE ON STATE & LOCAL TAXATION. Washington, D.C.

- *May Oklahoma require its electric utilities to use at least 10 percent Oklahoma-mined coal? State of Wyoming v. State of Oklahoma.* 1991-92 PREVIEW 76 (Nov. 22, 1991).
- *Commerce Clause Challenges to State Taxes.* 75 Minn. L. Rev. 907 (1991).
- *Facts, Law and Economics in Commerce Clause Challenges to State Taxes.* 50 Tax Notes 1149 (March 11, 1991).
- *Another look at intangible property taxes, the commerce clause, and the internal consistency test Ford Motor Credit Company v. Department of Revenue, State of Florida.* 1990-91 PREVIEW 132 (Dec. 14, 1990).
- *Must Georgia refund the taxes it collected from an out-of-state liquor company under an unconstitutional statute? James B. Beam Distilling Co. v. State of Georgia.* 1990-91 PREVIEW 87 (Nov. 9, 1990).
- *Does the Civil Rights Act grant redress to a taxpayer for a state tax that violates the commerce clause? Mark E. Dennis v. Margaret L. Higgins, Director, Nebraska Department of Motor Vehicles, et al.* 1990-91 PREVIEW 89 (Nov. 9, 1990).
- *Is Michigan claiming more than its fair share of the tax base of multistate taxpayers? Trinova Corporation v. State of Michigan.* 1990-91 PREVIEW 27 (Sept. 28, 1990).
- *Use Taxes and the Out-of-State Seller.* 48 Tax Notes 463 (July 23, 1990) reprinted in Software Taxation Letter (Nov., Dec. 1990).
- *What Public Finance Do State Constitutions Allow?* R.D. Bingham, E.W. Hill & S.B. White (eds.), FINANCING ECONOMIC DEVELOPMENT (Sage Publications 1990).
- *Must a state refund taxes that unconstitutionally discriminated against out-of-state taxpayers?," McKesson Corporation v. Division of Alcoholic Beverages and Tobacco, Department of Business Regulation of Florida, et al., American Trucking Associations, Inc., et al. v. Maurice Smith, Director, Arkansas Highway and Transportation Department, et al.* 1989-90 Preview of United States Supreme Court Cases 214 (Feb. 16, 1990).
- *Must a state refund taxes that unconstitutionally discriminated against out-of-state taxpayers? McKesson Corporation v. Division of Alcoholic Beverages and Tobacco, Department of Business Regulation of Florida, et al.* 1989-90 PREVIEW 214 (Feb. 16, 1990)

- *American Trucking Associations, Inc., et al. v. Maurice Smith, Director, Arkansas Highway and Transportation Department, et al.* 1989-90 PREVIEW 214 (Feb. 16, 1990).
- *UDITPA--Time for a Broader Perspective?* (mimeo. May, 1986) remarks at Georgetown University Law Center 1986 Institute on State and Local Taxation Washington, D.C. (May 22-23, 1986).
- *The Tax-Price Advantage of the Natural-Resource States and the Deduction for State and Local Taxes.* A paper prepared for the Coalition Against Double Taxation. (April, 1986).
- *Legal and Statistical Issues in Establishing Assessment Ratios.* A paper presented at the 6th Annual Legal Seminar of the International Association of Assessing Officers, San Diego, California. (Jan. 1986).
- *Proof of the Assessment Ratio: A Governmental Responsibility.* A paper presented at the 6th Annual Legal Seminar of the International Association of Assessing Officers, Savannah, Georgia. (March, 1985).
- *A Three-Sector Model for Real Property Tax Incidence.* 27 *Journal of Public Economics* 355 (1985).
- *Minnesota's Taxes.* *Quaere*, Vol. 11, No. 4 (April 1985).
- *Minnesota's Taxes and the Business Climate.* 1 *Minnesota Tax Journal* 223 (Summer 1985).
- *State and Local Taxes and Finance* (2d Ed. mimeo. 1985).
- Comments on J. R. Hellerstein, *State Taxation Under the Commerce Clause: The History Revisited.* In McLure (ed.), *THE STATE CORPORATION INCOME TAX: ISSUES IN WORLDWIDE COMBINATION* (1984).
- A NEW GENERAL EQUILIBRIUM THREE-SECTOR MODEL FOR TAX INCIDENCE ANALYSIS: THE INFLUENCE OF PROPERTY AND INCOME TAXES UPON HOMEOWNERS' DEMAND FOR HOUSING SERVICES. Ph. D. Thesis, Harvard University. (May, 1983).
- *A Federal Proposal to Limit the State Taxation of Foreign Source Income and Dividends: An Academic Point of View.* National Administration of Tax Administrators, Revenue Administration 1980 5 (1981).
- With E.F. Corrigan and W.D. Dexter, *The Search for Equity and Accountability in State and Local Taxation of Multistate-Multinational Corporations.* 12 *Urban Lawyer* 553 (1980).

- With P.J. DiQuinzio, *Recent Legal Trends in State Taxation of Multistate Businesses*. Institute on State and Local Taxation of Business, 29 American Law Review 361 (1980).
- *Testimony and Statement on H. R. 5076*. United States House, Committee on Ways and Means, STATE TAXATION OF FOREIGN SOURCE INCOME. pp. 336-46 (1980).
- *Taxes and Housing Demand*. Paper delivered Cambridge, Mass., National Bureau of Economic Research (mimeo. April 18, 1980).
- *State Taxation of Income from Businesses in Interstate Commerce: Is There a Need for Federal Legislation?* Memorandum prepared for the General Accounting Office, reprinted in United States Senate, Committee on Finance, STATE TAXATION OF INTERSTATE COMMERCE AND WORLDWIDE CORPORATE INCOME: HEARINGS ON S. 1668 pp. 816-49 (1980).
- *1909-1930: The National Tax Association Tries and Abandons Tax Reform*. 32 National Tax Journal 429 (1979).
- *The U. K. Treaty and the State Taxation of Corporate Income*. 5 Tax Notes No. 14 at 3 (1977).
- *The British Income Tax of 1842*. (mimeo. 1974).
- *Review of Real Property Valuations in the Court*. 4 International Property Assessment Administration 161 (Chicago 1972).
- *Judicial Requirements for School Finance and Property Tax Redesign: The Rapidly Evolving Case Law*. 25 National Tax Journal 455 (1972).
- *A Comment on Metropolitan Government: A Review of Stanley Baldinger's Planning and Governing the Metropolis*. 56 Minnesota Law Review 393 (1972).
- *The Equal Protection Clause in Public Education*. 71 Columbia Law Review 1355 (1971)
- - The City and the Metropolitan Area: Legal Structure and Values*. University of Minnesota, EXPERIMENTAL CITY PROJECT, Volume I 205 (1967).
- *Tax Benefits of Section 346 Liquidation Clouded by Unclear Purpose of Law*. 15 Journal of Taxation 242 (1961).
- *Section 346 of the Internal Revenue Code: A Legislative Enigma*. 109 Univ.Pa.L.Rev. 944 (1961).

## Subjects Taught

- State and Local Tax, Schoettle, *State and Local Taxation: The Law and Policy of Multi-Jurisdictional Taxation* (LexisNexis 2003).
- Tax I
- *Analytic Methods for Lawyers* (Foundation Press 2003)
- Seminar, Law and Public Policy, Issues in Elementary and Secondary Education
- Legislation
- Local Government Law
- Property
- Professional Responsibility
- Accounting for Lawyers