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CONTRIBUTORS

Jason Brennan is the Robert J. and Elizabeth Flanigan Family Professor of Strategy, Economics, Ethics, and Public Policy at the McDonough School of Business at Georgetown University. He is the author of sixteen books, including most recently *Democracy: A Guided Tour* (2023). His books have been translated twenty-nine times into fifteen languages.

Nick Cowen is Senior Lecturer in the School of Social and Political Sciences at the University of Lincoln and a Program Affiliate Scholar at the Classical Liberal Institute, New York University School of Law. He studies the implications of subjective knowledge for the performance of legal institutions and public policies. He has published in the *American Journal of Political Science*, the *British Journal of Criminology*, and *Critical Review*. He studied Philosophy at University College London and Political Theory at the University of Oxford. He received his Ph.D. from the Department of Political Economy at King's College London. His book, *Neoliberal Social Justice* (2021), combines Rawlsian commitments to distributive justice with insights from market process theory and public choice to propose a regime that combines social democracy with classical liberal principles. He is currently researching how individualistic cultural frameworks contribute to social cooperation.

Miranda Perry Fleischer is University Professor of Law and Richard and Kaye Woltman Professor in Finance at the University of San Diego School of Law. She has also taught as a tenured or tenure-track professor at the University of Colorado Law School and the University of Illinois College of Law, and as an acting assistant professor at NYU Law School (where she served as assistant editor of the *Tax Law Review*). Before entering academia, Fleischer practiced as an estate planner at Shaw Pittman LLP and as a litigator at the Institute for Justice, a Washington, DC-based public interest group, which piqued her interest in charitable giving. She also clerked for Judge Morris Sheppard Arnold of the Eighth Circuit in Little Rock, Arkansas. Her areas of academic expertise include federal estate and gift tax, non-profit law, tax, and federal taxation, and her scholarly work is published in journals such as *University of Chicago Law Review*, *Wisconsin Law Review*, and *Boston College Law Review*, among others, as well as in several edited collections.

Fabian Wendt is Assistant Professor of Political Science and core faculty member of the Kellogg Center for Philosophy, Politics, and Economics at Virginia Tech. He has previously held positions at the University of North Carolina at Chapel Hill, Chapman University, Bielefeld University, the University of Hamburg, and Heidelberg University, and was a visiting scholar at the University of Arizona. His primary research interests are 1)

CONTRIBUTORS

the justification of basic economic-political institutions like private property, taxation, and the welfare state; 2) normative questions that arise under circumstances of political disagreement, including the morality of making compromises in politics and the ideal of public justifiability; 3) political authority and legitimacy. He is the author of the books *Authority* (2018) and *Compromise, Peace, and Public Justification: Political Morality Beyond Justice* (2016), and his academic articles are published in *Philosophical Studies*, *Oxford Studies in Political Philosophy*, and *Law and Philosophy*, among other journals.

Shruti Rajagopalan is Senior Research Fellow at the Mercatus Center at George Mason University and a Fellow at the Classical Liberal Institute at New York University School of Law. She hosts the Ideas of India podcast and directs the Emergent Ventures India grants program at the Mercatus Center. She also writes a substack on Indian political economy and culture called *Get Down and Shruti*. She was previously Associate Professor of Economics at Purchase College, State University of New York. She earned her Ph.D. in Economics from George Mason University, has a B.A. in Economics and an LL.B. from University of Delhi, and an LL.M. from the European Masters in Law and Economics Program at University of Hamburg, Ghent University, and University of Bologna.

Charles Delmotte is Assistant Professor of Law at Michigan State University College of Law. Professor Delmotte has more than a dozen publications that employ economics, empirical research, and philosophy to scrutinize tax law and innovation policy. His work appears in journals such as the *Florida State University Law Review*, *European Journal of Law and Economics*, *Canadian Journal of Law and Jurisprudence*, *Constitutional Political Economy*, *Critical Review of International Social and Political Philosophy*, and *International Journal of the Commons*. Professor Delmotte also contributed to the two main anthologies that bridge philosophy and tax law: namely to *The Philosophical Foundations of Tax Law* (2017), and more recently to *Political Philosophy and Taxation* (2022). His work-in-progress investigates the use of innovative technologies to optimize the tax system.

Allison Christians is Professor of Law and the H. Heward Stikeman Chair in the Law of Taxation at the McGill University Faculty of Law. Her research and teaching focus on national and international tax law and policy issues, with emphasis on the relationship between taxation and economic development and on the role of government and non-government institutions and actors in the creation of tax policy norms. She has written numerous scholarly articles, essays, and book chapters, as well as editorials, columns, and articles in professional journals, addressing national

CONTRIBUTORS

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Linda D. Jellum is Professor of Law at the University of Idaho College of Law. She was previously Ellison Capers Palmer, Jr. Chair in Law and Associate Dean for Faculty Research and Development at Mercer University School of Law. Professor Jellum is a prolific scholar, whose articles have appeared in top law journals, such as the *Texas Law Review*, *George Mason Law Review*, *Southern Methodist Law Review*, *UCLA Law Review*, and the *Ohio State Law Journal*. She has also authored numerous books and book chapters on statutory interpretation and administrative law. Her selected books include the second edition of *Legislative Process, Statutory Interpretation, and Agencies: Cases and Problems* (2021), the third edition of *Mastering Legislation, Regulation, and Statutory Interpretation* (2020), and *Acing Administrative Law* (2018). She has been cited by former Justices Scalia and Gorsuch.

Jonathan H. Choi is Associate Professor of Law, Solly Robbins Faculty Research Scholar, and McKnight Land-Grant Professor at University of Minnesota Law School. He specializes in tax law, statutory interpretation, and computational analysis of law. He has taught at the Minnesota Law School since 2020, teaching Taxation I, Corporate Tax, and Legislation and Regulation. His work has appeared in the *New York University Law Review*, the *Stanford Law Review*, and the *Yale Law Journal*, among other publications. Professor Choi earned his B.A. from Dartmouth College, with a triple major in Computer Science, Economics, and Philosophy, and a J.D. from the Yale Law School, where he was Executive Bluebook Editor of the *Yale Law Journal*. Before entering academia, he practiced tax law.