



HARVARD

Journal on  
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HARVARD LAW SCHOOL

Journal *on* Legislation

# Class in America

## February 21, 2013

Austin West, Harvard Law School

In conjunction with the HLS American Constitutional Society, HLS Federalist Society, Harvard Civil Rights-Civil Liberties Law Review, HLS Democrats, and HLS Forum.

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FUND

## Opening Remarks

12:00pm • Austin West

- **Michael Horrell and Neil Nandi, Symposium Co-Chairs**
- **Dean Martha Minow, Harvard Law School**  
*Jeremiah Smith, Jr. Professor of Law*

## Panel Discussion – Ideals of Democracy: How We Should Choose America's Leaders

12:15pm • Austin West

- **Erin Hill**  
*Executive Director, ActBlue*
- **David Keating**  
*President, Center for Competitive Politics*
- **Ellen Miller**  
*Executive Director, Sunlight Foundation*
- **Hans von Spakovsky**  
*Senior Legal Fellow, Heritage Foundation*
- **Wendy Weiser**  
*Director of the Democracy Program, Brennan Center  
for Justice at NYU Moderator*
- **Moderator: Professor Richard Fallon**  
*Professor of Law, Harvard Law School*

## Panel Discussion – Taxing America's Values: How Legislative Tax Reforms Can Impact Class Distinctions

2:30pm • Austin West

- **Joseph Henchman**  
*Vice President of Legal & State Projects, Tax Foundation*
- **Ken Kies**  
*Managing Director, Federal Policy Group*
- **Leslie Samuels**  
*Senior Counsel, Cleary Gottlieb Steen & Hamilton LLP*
- **Linda Sugin**  
*Professor of Law, Fordham University School of Law*
- **Moderator: Alvin Warren**  
*Professor of Law, Harvard Law School*

## Reception

4:10pm • Wasserstein Pub

Open reception for students, panelists, and moderators

# Opening Remarks

Dean Martha Minow



*Martha Minow is the Dean and Jeremiah Smith, Jr. Professor at Harvard Law School where she has taught since 1981. An expert in human rights with a focus on members of racial and religious minorities and women, children, and persons with disabilities, her scholarship also has addressed private military contractors, management of mass torts, transitional justice, and law, culture, and social change. She has published over 150 articles and her books include *In Brown's Wake: Legacies of America's Educational Landmark* (2010); *Partners, Not Rivals, Privatization and**

*the Public Good* (2002); *Between Vengeance and Forgiveness: Facing History After Genocide and Mass Violence* (1998); *Not Only for Myself: Identity Politics and Law* (1997); and *Making all the Difference: Inclusion, Exclusion, and American Law* (1990). Her edited and co-edited books include *Government by Contract* (2009), *Just Schools: Pursuing Equality in Societies of Difference* (2008), *Imagine Co-Existence: Restoring Humanity After Ethnic Conflict* (2003), and she is co-editor of law school casebooks, including *Civil Procedure: Doctrine, Practice and Context*; *Women and the Law*.

*Following nomination by President Obama and confirmation by the Senate, she serves as vice-chair of the board of the Legal Services Corporation.*

*A Phi Beta Kappa graduate of the University of Michigan and the Harvard Graduate School of Education, Minow received her law degree at Yale Law School before serving as a law clerk to Judge David Bazelon and Justice Thurgood Marshall. A member of the Academy of Arts and Sciences and the American Philosophical Society, her awards include the Sacks-Freund Teaching Award at Harvard Law School; the Holocaust Center Award, the Radcliffe Graduate Society Medal and honorary doctorates from Wheelock College (Education), University of Toronto (Law), McGill University (Law), and Hebrew College (Humane Letters).*

## Erin Hill



*Erin Hill is the Executive Director of ActBlue. Erin joined ActBlue in 2005 and oversaw the non-profit's transformation into a \$360M powerhouse. ActBlue has handled over 5M contributions to over 9,600 different campaigns, organizations, and party committees. Today, ActBlue works at the federal level, in all 50 states, hundreds of municipalities, as well as with 527s and 501(c)4s. Prior to joining ActBlue, Erin served on the finance staffs of the Kerry '04 presidential campaign and the*

*Democratic National Committee. She's worked in fundraising for scores of congressional and state wide campaigns as well as served tours of duty on Capitol Hill and in the Massachusetts State House.*

## David Keating



*Photo courtesy of Institute for Justice*

*David Keating is the president of the Center for Competitive Politics (CCP), the only organization dedicated solely to protecting First Amendment political free speech rights through litigation, education and advocacy.*

*In 2007, David founded SpeechNow.org due to his frustration by the incessant attacks on the First Amendment. His goal was to give Americans who support free speech a way to join together, pool their resources, and advocate for federal candidates who agree with them—and work to defeat those who do not. The group won the lawsuit against the Federal Election Commission that created the Super PAC.*

*Prior to joining CCP, he was the Executive Director of the Club for Growth. There he played a key role in growing the organization's membership and influencing economic freedom through public policy and politics. He worked for many years spent as the Executive Vice-President of the National Taxpayers Union, and the Washington Director of Americans for Fair Taxation. In 1996 he was appointed to the National Commission on Restructuring the Internal Revenue Service by then Senator Bob Dole because of his leading role in the development and passage of the Taxpayers' Bill of Rights.*

*Mr. Keating has appeared on CBS's "60 Minutes," NBC's "Today", ABC's "20/20," PBS's "The NewsHour", Fox News Channel, MSNBC's "Hardball with Chris Matthews" and many other news and talk programs.*

## Ellen Miller



*Ellen Miller is the co-founder and executive director of the Sunlight Foundation. With over 35 years experience, she is a nationally recognized expert on transparency and the influence of money in politics. As founder of the Center for Responsive Politics, Public Campaign and a Co-Founder and Executive Director of the Sunlight Foundation, Ellen provides unique insight into how government has been moved to open its data the use of new technologies for greater government accountability. She is a regular contributor on ABC's World News Tonight, CNN, Washington Post, USA Today and Wired. Ms. Miller also served as deputy director of Campaign for America's Future, was the publisher of TomPaine.com and was a senior fellow at The American Prospect. She spent nearly a decade working on Capitol Hill. Follow her on Twitter @EllnMllr.*

## Hans von Spakovsky



*Hans von Spakovsky is a senior legal fellow in The Heritage Foundation's Center for Legal and Judicial Studies. Among other responsibilities, von Spakovsky researches and writes about aspects of election law such as campaign finance, voter fraud and voter identification as well as registration and equipment issues. He is the co-author with John Fund of the new book "Who's Counting?: How Fraudsters and Bureaucrats Put Your Vote at Risk."*

*Before joining Heritage in 2008, von Spakovsky served two years as a member of the Federal Election Commission. Previously, von Spakovsky worked at the Justice Department as counsel to the Assistant Attorney General for Civil Rights, providing expertise in enforcing the Voting Rights Act and the Help America Vote Act of 2002. He is also a former litigator, in-house counsel and senior corporate officer in the insurance industry.*

*He has served on the Board of Advisors of the U.S. Election Assistance Commission and on the Fulton County (Ga.) Board of Registrations and Elections. He is vice chairman of the Fairfax County (Va.) Electoral Board and a former member of the Virginia Advisory Board to the U.S. Commission on Civil Rights.*

*His analysis and commentary have appeared in The Wall Street Journal, The Washington Times, Politico and Human Events. His series for PJ Media, "Every Single One," was nominated for a Pulitzer Prize. He appears regularly on Fox News Channel and on other national and regional TV and radio news outlets.*

*He has testified before state and congressional committees and made presentations to, among other organizations, the National Association of Secretaries of State, the Federalist Society, the National Conference of State Legislatures and the American Legislative Exchange Council.*

*A 1984 graduate of Vanderbilt University School of Law, von Spakovsky received a bachelor's degree in 1981 from the Massachusetts Institute of Technology.*

## Wendy Weiser



Wendy R. Weiser directs the Democracy Program at the Brennan Center for Justice at NYU School of Law, a non-partisan think tank and public interest law center that focuses on fundamental issues of democracy and justice. The Democracy Program focuses on issues of voting rights and elections, money in politics, redistricting and representation, government dysfunction and fair courts. She founded and directed the center's Voting Rights and Elections Project, directing litigation, research, and advocacy efforts to enhance political participation and prevent voter disenfranchisement across the country, protecting hundreds of thousands of voters in 2006, 2008, 2010, and 2012.

She has authored a number of nationally-recognized publications and articles on voting rights and election reform; litigated ground-breaking voting rights lawsuits; testified before both houses of Congress and in a variety of state legislatures; and provided policy and legislative drafting assistance to federal and state legislators and administrators across the country. She is a frequent public speaker and media contributor on democracy issues. She has appeared on CNN, Fox News, MSNBC, PBS, ABC News, and NPR; her political commentary has been published in the *New York Times*, *USA Today*, *US News & World Report*, *Roll Call*, and the *Hill*, *Huffington Post*, and elsewhere; and she is frequently quoted by the *New York Times*, the *Washington Post*, the *National Journal*, *Politico*, and other news outlets across the country.

Previously, Ms. Weiser directed the center's Fair Courts Project, which seeks to preserve a fair and impartial judiciary. She also served as an Adjunct Professor at NYU School of Law, where she taught the Brennan Center Public Policy Advocacy Clinic. Prior to joining the Brennan Center, Ms. Weiser was a senior attorney at NOW Legal Defense and Education Fund, where she worked on issues of access to the courts and domestic violence, a litigation associate at Paul, Weiss, Rifkind, Wharton & Garrison, and a law clerk to Judge Eugene H. Nickerson in the United States District Court for the Eastern District of New York. She received her J.D. from Yale Law School and her B.A. from Yale College.



## Joseph Henchman



*Joe Henchman is an attorney and policy analyst who supervises the Tax Foundation's state policy and legal programs, analyzing state tax trends, constitutional issues, and tax law developments. In 2010, he was identified in State Tax Notes as among four people who "will likely dominate the field in the next 10 years," and the state program was named "Organization of the Year" by State Tax Notes for 2011 and 2012. Mr. Henchman holds a bachelor's degree in political science with a minor*

*in public policy from the University of California, Berkeley (2003) and a law degree from George Washington University (2007). In 2007, he earned a certificate in International Legal Studies from Justice Anthony M. Kennedy's summer program at the University of Pacific-McGeorge School of Law. He is admitted to practice law in the state of Maryland, the District of Columbia, and before the U.S. Supreme Court.*

*Before joining the Tax Foundation as a law clerk in 2005, he worked in the historic 2003 California recall election as press/policy aide to gubernatorial candidate and former baseball commissioner Peter Ueberroth, engaged in activism in his native San Diego County, and interned with the Office of the DC Attorney General, Citizens Against Government Waste, and University of California outreach in the Central Valley. In 2008, he completed a year of non-profit management training (Koch Associate Program). His media appearances have included the Economist, the New York Times, the Wall Street Journal, USA Today, the Los Angeles Times, the Baltimore Sun, the Orange County Register, the Philadelphia Inquirer, the Christian Science Monitor, CNN, ABC News, Bloomberg, C-SPAN, NPR, Fox, Forbes, Fortune, Governing, Barron's, Kiplinger's, Stateline, Reuters, and the Associated Press. He has testified or presented to officials in 31 states. Since 2011, he has also served as Tax Foundation's Vice President of Operations.*

## Ken Kies



*Kenneth J. (Ken) Kies is Managing Director of the Federal Policy Group, LLC. The Federal Policy Group provides sophisticated strategic and technical tax advice on tax policy matters before the Congress, the U.S. Treasury Department, the Internal Revenue Service, and the OECD. Mr. Kies's clients have included major corporations, trade associations, and coalitions of companies with common objectives.*

*Prior to joining the Federal Policy Group, Mr. Kies was Co-Managing Partner of the Washington National Tax Services office of PricewaterhouseCoopers LLP, and served as the Chief of Staff of the Congressional Joint Committee on Taxation from January 1995 until January 1998. He was also formerly the firm wide Chair of the Tax Practice for Baker & Hostetler, where he had a broad-based tax practice involving legislation, tax planning, and practice before the Internal Revenue Service and the Treasury Department. From 1982 until 1987, Mr. Kies served as Chief Republican Tax Counsel to the Ways and Means Committee of the United States House of Representatives. In that position, he directed the Ways and Means Committee's Republican tax staff and was the chief tax lawyer responsible for developing and analyzing all tax-related legislation for Republican members of the Committee and the House of Representatives.*

*As a leading expert on tax policy issues, Mr. Kies frequently appears on radio and television, including National Public Radio, MSNBC, ABC, CNN, Fox News, C Span, and is regularly quoted in print news publications such as the Wall Street Journal, the Washington Post, the New York Times, Newsweek, Time, and others.*

*Mr. Kies holds an L.L.M., Taxation from Georgetown University Law School, 1986, a JD, Cum Laude from the Ohio State University College of Law, 1977, and a B.G.S. (The Honors Tutorial College), Cum Laude, from Ohio University, 1974.*

## Leslie Samuels



*Leslie B. Samuels is senior counsel based in the New York office of Cleary Gottlieb Steen & Hamilton.*

*Mr. Samuels' practice focuses on international and domestic taxation, as well as related matters such as mergers and acquisitions, new financial products and foreign direct investment in the United States. Mr. Samuels lectures and is widely published on the various aspects of taxation law. He is distinguished internationally as one of the best tax lawyers by*

*Chambers Global, Chambers USA, The International Who's Who of Business Lawyers, the Tax Directors Handbook, The Legal Media Group Guide to the World's Leading Tax Advisers, The Best Lawyers in America and The Legal 500. He is also a member of the Advisory Board of The Hamilton Project and the Advisory Board of the Tax Policy Center.*

*Mr. Samuels joined Cleary Gottlieb in 1968 and became a partner in 1975. From 1993 to 1996 he served as Assistant Secretary for Tax Policy of the U.S. Treasury Department, and from 1994 to 1996 also served as Vice Chairman of the Committee of Fiscal Affairs in the Organization for Economic Cooperation and Development, as well as a member of the President's Committee on the Arts and Humanities. Mr. Samuels received an LL.B. degree, magna cum laude, from Harvard Law School, where he was editor of the Harvard Law Review. He received an undergraduate degree from Wharton School of Finance and Commerce at the University of Pennsylvania in 1963. Mr. Samuels was also a Fulbright scholar at the London School of Economics.*

## Linda Sugin



*Linda Sugin is a professor at the Fordham University School of Law where she teaches courses on income taxation, nonprofit organizations, and tax policy. She is co-author of a textbook for the basic course on income taxation, *The Individual Tax Base*, and most of her recent scholarship focuses on issues of distributive justice in taxation. Sugin was the 2007 recipient of Fordham Law School's Teacher of the Year Award. She holds a B.A. from Harvard and a J.D. from New York University.*

## MODERATORS

### Professor Richard Fallon



*Richard H. Fallon, Jr., joined the Harvard Law School faculty as an assistant professor of law in 1982 and was promoted to full professor in 1987 and is currently the Ralph S. Tyler, Jr. Professor of Constitutional Law. Fallon is a graduate of Yale University (1975) and Yale University Law School (1980). He also earned a B.A. degree in Philosophy, Politics, and Economics from Oxford University (1977), which he attended as a Rhodes Scholar. Before entering law teaching,*

*Fallon served as a law clerk to Judge J. Skelly Wright and to Justice Lewis F. Powell of the United States Supreme Court. Fallon has written extensively about Constitutional Law and Federal Courts Law. He is the author of *The Dynamic Constitution* (Cambridge University Press, 2004) and *Implementing the Constitution* (Harvard University Press, 2001) and a co-editor of *Constitutional Law: Cases-Comments-Questions* (10th ed. 2006) and *Hart & Wechsler's The Federal Courts and the Federal System* (5th ed. 2003). Fallon is a fellow of the American Academy of Arts and Sciences and a member of the American Law Institute. He is a two-time winner of Harvard Law School's Sacks-Freund Award (2001 and 2006), which is voted annually by the School's graduating class to honor excellence in teaching.*

### Professor Alvin Warren



*Alvin C. Warren is the Ropes & Gray Professor of Law at Harvard Law School, where he has taught tax law and policy since 1979. He is the founding director of the HLS Fund for Tax and Fiscal Research, which was organized in 1985. Prior to coming to Harvard, Professor Warren was a member of the law faculties of the University of Pennsylvania, Duke University, and the University of Connecticut. He has also been a*

*Visiting Professor at Stanford and Yale. Professor Warren received a B.A. in English (magna cum laude, Phi Beta Kappa) from Yale University in 1966 and a J.D. (with honors, Order of the Coif) from the University of Chicago Law School in 1969. He is the recipient of a Guggenheim Fellowship and of teaching awards at Harvard, Pennsylvania and Connecticut.*

# THANKS

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## NOTES:

