

Mirit Eyal-Cohen

Professor of Law

Irving Silver and Frances Grodsky Silver Faculty Scholar

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Academic Appointments & Service

Faculty Affiliate , University of Emory Center for the Study of Law & Religion	2020-2021
Senior Visiting Scholar , University of California, Berkeley School of Law	Fall 2018
Professor of Law , University of Alabama School of Law	2017-present
Tax Prof Blog Weekly SSRN Roundtable, Contributor	
Law School Strategic Planning Committee, Member	
LLM Program in Taxation, Academic Advisor	
Diversity, Equity, and Inclusion Committee, University Faculty Senate, Co-Chair,	
Judicial Clerkship Committee and International Committee, Member	
Israel Exchange Program, Faculty Coordinator	
Jewish Law Students Association, Faculty Advisor	
Board of Directors of the Federal Tax Clinic, Member	
Faculty Appointments Committee, Member (2017-2018)	
Associate Professor of Law , University of Alabama School of Law	2014-2016
Judge , California Supreme Court Historical Society Writing Competition	2015
Assistant Professor of Law , University of Pittsburgh School of Law	2009- 2014
Judicial Clerkship Committee, Member	
Appointments Committee, Member	
Diversity Committee, Member	
Colloquium Committee, Member	
Chief Faculty Editor , Pittsburgh Tax Review, University of Pittsburgh School of Law	2012-2014

Education

University of California at Los Angeles School of Law

Doctor of Juridical Science (*S.J.D.*), 2009

Honors: *First Place*, California Supreme Court Historical Society Writing Competition

Activities: *Senior Articles Editor*, JOURNAL OF INTERNATIONAL LAW AND FOREIGN AFFAIRS

Research Assistant, Professor Steven Bank

Tel-Aviv University School of Law

Master of Laws, *Magna cum laude*, 2005

Master of Arts (*History of the Americas*), 2005

Honors: *Full Research Scholarship*, THE ISRAELI SCIENCE FOUNDATION

Activities: *Teaching & Research Assistant*, Professor Assaf Likhovski

Tel-Aviv University School of Law

Bachelor of Laws, 2002

Bachelor of Arts in Management, 2002

Activities: *Student Delegate*, MAX-PLANCK INSTITUTES IN GERMANY

Student Delegate, UNIVERSITY OF WASHINGTON LAW SCHOOL IN SAINT LOUIS

Work in Progress

Tax Policy & Pharmaceutical Innovation (with Ana Santos Rutschman, sent for publication)

The Next Normal: Business Cycles, Innovation Theory, and Reactive Destruction (work in progress with Ana Santos Rutschman)

Innovation Theory in Jewish Thought (work in progress with Michael J. Broyde)

Identifying the Causal Impact of Taxation on Innovation Efforts (empirical study, work in progress)

PAVING TAX ROADS: HOW PATH DEPENDENCE AND LEGAL INERTIA ARE SHAPING OUR TAX LAWS (University Press Book proposal).

Publications

Unintended Legislative Inertia 55 GA. L. REV. __ (2020)

Innovation Agents, 76 WASH. & LEE L. REV. 1895 (2019)

The Cost of Inexperience, 69 ALA. L. REV. 859 (2018)

Through the Lens of Innovation, 43 FLA. ST. U. L. REV. 951 (2016)

Lessons in Fiscal Activism, 48 CONN. L. REV. 873 (2016)

Legal Mirrors of Entrepreneurship, 55 B.C. L. REV. 719 (2014)

Down-sizing The Little Guy Myth in Legal Definitions, 98 IOWA L. REV. 1041 (2013)

Why is Small Business the Chief Business of Congress? 43 RUTGERS L. J. 1 (2012)

When American Small Businessmen Hit the Jackpot: Taxes, Politics and the History of Organizational Choice in the 1950s, 6 PITT. TAX REV. 1 (2008)

Preventive Tax Policy: Chief Justice Roger J. Traynor's Tax Philosophy, 59 HASTINGS L.J. 877 (2008)

A version of this article also appeared in 3 CAL. LEGAL HIST. 155 (2008)

Panels and Presentations

Tax Policy & Pharmaceutical Innovation (with Ana Santos Rutschman), The National Tax Association Annual Conference (online), Nov. 2020.

Fiscal Causation, The National Tax Association Annual Conference in Tampa, FL, Nov. 2019.

Technology-Driven Trends in Tax Law Training, American Bar Association Tax Section Meeting in San Francisco, CA, Oct. 2019.

How Young Lawyers Are and Maybe Should Be Learning Tax, Bloomberg Talking Tax Podcast, Oct. 2019.

Path Dependence in Temporary Legislation, University of Minnesota School of Law, Women in Law Teaching Works-in-Progress Workshop, Jun. 2019.

Path Dependence in Temporary Legislation, American Mid-Career Tax Professor Workshop, University of San Diego, School of Law, Jun. 2019.

Invited Commentator at the Tax and Public Finance Workshop, Columbia University School of Law, May 2019.

Path Dependence in Temporary Legislation, Law & Society Association, Washington, D.C., May 2019.

Identifying the Causal Impact of Taxation on Innovation Efforts, Law & Entrepreneurship Association Annual Retreat, Boston College University School of Law, Apr., 2019.

Identifying the Causal Impact of Taxation on Innovation Efforts, Law & Society Association, Toronto, Canada, Jun. 2018.

Innovation Agents, Law & Entrepreneurship Association Annual Retreat, Tuscaloosa, AL, Feb. 2018.

The Cost of Inexperience, Tax Colloquium, Loyola University Law School, Los Angeles, CA, Nov. 2017.

The History of the R&D Tax Credit: A Smoking Gun from A Cold War, The National Tax Association conference in Philadelphia, PA, Nov. 2017.

In Defense of Intrapreneurship: Knowledge Spillover, Human Capital, and R&D Tax Incentives, Midwest Law and Economics conference at Marquette University Law School, Milwaukee, WI, Oct. 2017.

In Defense of Intrapreneurship, Association for Mid-Career Tax Law Professors, University of Arkansas, Fayetteville, AR, May 2017.

Entrepreneurship, Intrapreneurship, and Tax Spending, The Annual Meeting of the Law & Entrepreneurship Association, University of California at Berkeley, Berkeley, CA, Mar. 2017.

Entrepreneurship, Intrapreneurship, and Innovation Spending, The National Tax Association conference in Baltimore, MD, Nov. 2016.

The Cost of Inexperience, Fourth Annual Symposium on “Protecting Taxpayer Rights”, University of Washington, Seattle, WA, Oct. 2016.

The Cost of Inexperience, Midwest Law and Economics conference at Emory University School of Law, Atlanta, GA, Oct. 2016.

The Cost of Inexperience, The Fourth Annual Symposium Protecting Taxpayers Rights, University of Washington, Seattle, WA, Sep. 2016.

The Cost of Inexperience, The Faculty Workshop at the University of Saint Louis Law School, St. Louis, MO, Jan. 2016.

The Cost of Inexperience, The Annual Meeting of the Law & Entrepreneurship Association, University of San Diego School of Law, San Diego, CA, Jan. 2016.

The Cost of Inexperience, The James Hausman Tax Law and Policy Workshop Series at the University of Toronto Faculty of Law, Toronto, Canada, Jan. 2016.

The Cost of Inexperience, The National Tax Association conference in Boston, MA, Nov. 2015.

Through The Lens of Innovation, The faculty workshop at the University of Texas A&M School of Law, Fort Worth, TX, Nov. 2015.

The Hidden Price of Regulation, Midwest Law and Economics conference at University of Kansas School of Law, Lawrence, KS, Oct. 2015.p

Through The Lens of Innovation, Junior Tax Conference, University of Texas, Austin, TX, Jun. 2015.

Nothing is More Permanent than the Temporary, Law & Society Annual Conference, Seattle, WA, May 2015.

Through The Lens of Innovation, The Entrepreneurship Research Exchange, the Business Law Students Association and the Law & Economics Students Association, University of Alabama, Tuscaloosa AL, Mar.-Apr. 2015.

Through The Lens of Innovation, The Law & Entrepreneurship Retreat, University of Georgia, Mar. 2015.

Lessons in Fiscal Activism, Tax Roundtable at Tulane University, New Orleans, LA, Mar. 2015.

Through The Lens of Innovation: The Role of the Law in the Entrepreneurial Process, Brigham Young University, Faculty Workshop, Provo, UT, Dec. 2014.

Urban Mavericks, National Tax Association Annual Conference, Santa Fe, NM, Nov. 2014.

Lessons in Fiscal Activism, Southeastern Junior-Senior Conference at Florida State University, Tallahassee, FL, Oct. 2014.

Entity Choice Concerns of Entrepreneurs, Boston College Law School, Boston, MA, Oct. 2014.

Downscaling Regulatory Sovereignty, Canadian Law and Economics Annual Conference, Toronto, Canada, Sep. 2014.

Urban Mavericks, Junior Tax Conference, American University, Washington D.C. Jun. 2014.

Super-Sized Investment Tax Incentives, Law & Society Conference, Minneapolis, MN, May 2014.

Legal Mirrors of Entrepreneurship, Tax Colloquium, the University of Florida, Gainesville, FL, 2013.

Entrepreneurship, Intrapreneurship, Tax Law, Law & Society Annual Conference, Boston, MA, 2013.

Entrepreneurship, Intrapreneurship, and the Law, Canadian Law & Economic Annual Conference, Toronto, Canada, Sep. 2012.

Entrepreneurship, Intrapreneurship, and the Law, the Law & Entrepreneurship retreat, the George Washington University Law School, 2013.

Down-sizing The Little Guy Myth in Legal Definitions, Junior Faculty Workshop at the University of Pittsburgh, 2012.

Size Doesn't Matter: A Critical Analysis of Small Business Definitions, Critical Tax Theory Conference, Seton Hall University School of Law, Newark, New Jersey, 2012.

The Advancement of National Minorities through Small Business Regulation, Israeli Law & Society Conference, Israel 2011 (a panel on "Minority Groups, Labor and Welfare")

Down-sizing The Little Guy Myth in Legal Definitions, Faculty Workshop at the University of Case Western Reserve School of Law, 2011

Small Business and the Government: A Theory of Institutional Path Dependence, Israeli Law & Society Conference, Israel 2010 (a panel on "Markets, State and the Law")

Small Business and the Government: A Theory of Path Dependence and Cognitive Biases, Faculty Workshop at the University of Cincinnati School of Law, 2010

Legal Practice

Law Clerk , The Honorable Mark V. Holmes, United States Tax Court, Washington, D.C.	2008-2009
In-House Legal Counsel , General Motors, Israel	2003-2005
Law Clerk , Prof. Joseph Gross (Partner) at GKH Law Office, Israel	2002-2003

Professional Organizations

Member , National Tax Association	2011-present
Member , Law & Entrepreneurship Association	2013-Present
Member , Law & Society Association	2009-present
Member , Midwest Law & Economic Association	2014-present
Member , Canadian Law & Economic Association	2012-present
Member , ABA Tax Section	2009-present
Member , American Society for Legal History	2007-present
Member , Israel Bar Association	2003-present