Mirit Eyal

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Academic Appointments & Service

GenAI Knowledge Expert, Meta (via Tundra) 2025-Present

Professor of Law, University of Alabama School of Law 2017-Present

- Joseph D. Peeler Professorship 2024- Present
- University Academic Program Review Committee, Chair 2022- Present
- Tax Prof Blog Weekly SSRN Roundtable, Editor 2018- Present
- CRN 31: Taxation, Law & Society Association, Co-Organizer 2019- Present
- Board of Directors of the Federal Tax Clinic, Member 2017- Present
- Inaugural Irving Silver and Frances Grodsky Silver Faculty Scholar 2017- 2019

Past Service:

University Faculty Senate, Diversity, Equity, and Inclusion Committee, Co-Chair (2014- 2020), LLM Program in Taxation, Academic Advisor (2017- 2024), Law School Strategic Planning Committee, Member (2020- 2022), Professional Development Committee, Member (2023), Faculty Appointments Committee, Member (2017, 2022, 2025, 2026), Judicial Clerkship Committee and International Committee, Member (2017- 2024)

Senior Visiting Scholar, University of California, Berkeley School of Law Fall 2018

Associate Professor of Law, University of Alabama School of Law 2014-2016

California Supreme Court Historical Society Writing Competition, Judge

Assistant Professor of Law, University of Pittsburgh School of Law 2009- 2014

Pittsburgh Tax Review, Chief Faculty Editor
Appointments, Diversity, Judicial Clerkship & Colloquium Committees Member

Teaching

Personal Income Tax, Corporate Taxation, Taxation, AI, & Innovation Policy

Education

University of California at Los Angeles School of Law
Doctor of Juridical Science, 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
Bachelor of Laws, 2002
Bachelor of Arts in Management*,* 2002

Honors: *Full Research Scholarship*, THE ISRAELI SCIENCE FOUNDATION
Activities: *Teaching & Research Assistant*, Professor Assaf Likhovski, *Student Delegate,* MAX-PLANCK INSTITUTES IN GERMANY, *Student Delegate,* UNIVERSITY OF WASHINGTON LAW SCHOOL IN SAINT LOUIS

Publications

COMPUTER LAW: A GUIDE TO CYBERLAW AND DATA PRIVACY LAW (Matthew Bender Pub., forthcoming 2025-2026)

Racing to Safety: Tax Policy for AI Governance, 79 S.M.U. L. Rev. __ (2026) (with Yonathan Arbel)

Taxing Investment Crowdfunding: A Comparative Analysis, 21 CO. TECH. L. J. 235 (2024)

The Tax Policy Entrepreneur, 86 LAW & CONTEMP. PROBS. 203 (2023)

Promoting Vaccine Innovation, 82 OHIO ST. L. J. 1003 (2022) (with Ana Santos Rutschman)

The Illusory Promise of Free Enterprise: A Primer for Promoting Racially Diverse Entrepreneurship, 71 EMORY L. J. 1577 (2021)

Unintended Legislative Inertia, 55 GA. L. REV. 1193 (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)

Work in Progress

Making Machines Human: Legal and Ethical Lessons from Jewish Thought (with Michael Broyde)

Taxation as Public Hedging

Toward AI Tax Personhood (with David Elkins)

*Smart Bets, Unequal Odds: A Case Study of Tax Bias in AI Sports Gambling (*with Jay A. Soled)

Clawing Back the Orphan Drug Windfall (with S. Shine Tu)

The Causal Impact of Taxation on Innovation Efforts (with Lee Zhang and Michael Price)

Differentiated Artificial Agency

THE INNOVATION MIRAGE: WHEN TAX INCENTIVES MISS THEIR MARK (Book proposal)

Commentaries

Corporate Tax Shaming by Michelle Hanlon Jeffrey L. Hoopes & Douglas A. Shackelford (Sep. 5, 2025).

The New Law and Inequality Scholarship by Michael D. Guttentag, 105 B. U. L. R. 897 (2025) (Jul. 11, 2025).

Theories of University Endowment Taxation by Lauren Libby, 103 WASH. U. L. REV. __ (2025) (May 9, 2025).

Global Tax Wars in the Digital Era by Assaf Harpaz, 75 AM. U. L. REV. (Mar. 14, 2025).

The Intellectual Origins of the Modern International Tax Regime: Edwin R. A. Seligman, Economic Allegiance, and the League of Nations' 1923 Report by Ajay K. Mehrotra (Jan. 10, 2025).

A Roadmap to NIL And Taxation by Narotzki & Brauner (Dec. 13, 2024).

An APA for Tax by David A. Weisbach (Aug. 16, 2024).

Wealth Taxes Under the Constitution: An Originalist Analysis by David M. Schizer & Steven G. Calabresi, TaxProf Blog (Jun. 22, 2024).

Efficiency vs. Welfare in Benefit-Cost Analysis: The Case of Government Funding, J. OF BENEFIT-COST ANALYSIS (forthcoming 2024) by Zachary D. Liscow & Cass R. Sunstein, TaxProf Blog (May 3, 2024).

Taxing People, Not Residents, by Yariv Brauner, TaxProf Blog (Mar. 15, 2024).

Phaseouts, TAX L. REV. (forthcoming 2024) by Daniel J. Hemel, TaxProf Blog (Jan. 26, 2024).

Moore, the Sixteenth Amendment, and the Underpinnings of the Deemed Repatriation Provision, 76 S.M.U. L. REV. F. 156 (2023) by Chistopher H. Hanna, TaxProf Blog (Nov. 24, 2023).

Reexamining Triangular B Reorganization: Requirements and Potential Tax Traps or a Time to Revisit Its Favorable Application, 24 U.C. DAVIS BUS. L.J. (forthcoming 2024) by Doron Narotzki & Tamir Shanan, TaxProf Blog (Oct. 13, 2023).

Normal Tax Rate, by Doron Nissim, TaxProf Blog (Aug. 4, 2023).

Taxing Zero, 26 FLA. TAX REV. _ (2023), by Hillel Nadler TaxProf Blog (Jun 16, 2023).

The Unknown Consequences of Place-Based Tax Incentives, 56 LOY. L.A. L. REV. __ (2023), by Michelle

D. Layser, TaxProf Blog (Apr. 21, 2023).

Beyond Bribery: Exploring the Intimate Interconnections Between Corruption and Tax Crimes, 85 L. & CONTEMP. PROBS. 1 (2022), by Diane Ring & Costantino Grasso, TaxProf Blog (Mar. 3, 2023).

What Would Surrey Say? The Long Reach of Stanley S. Surreym by Reuven S. Avi-Yonah & Nir Fishbien, TaxProf Blog (Jan. 13, 2023).

Innovation Funding and the Valley of Death, 76 SMU L. REV. ___ (2023), by Lital Helman, TaxProf Blog (Nov. 11, 2022).

International Tax Reform: Challenges to Multilateral Cooperation, 44 U. PENN. J. INT'L L. __ (2022), by Assaf Harpaz, TaxProf Blog (Sep. 2, 2022).

'Moralist' Versus 'Scientist': Stanley Surrey and the Public Intellectual Practice of Tax Policy (July 2022), by Daniel Shaviro, TaxProf Blog (Jul. 15, 2022).

AI, Taxation, and Valuation, 108 IOWA L. REV. __ (2023), by Jay Soled & Kathleen DeLaney Thomas, TaxProf Blog (May 20, 2022).

Tax, Incorporated: Dynamic Incorporation and the Modern Fiscal State, 53 ARIZ. ST. L. J. __ (2021), by Adam B. Thimmesch, TaxProf Blog (Mar. 25, 2022).

Financing Affordable Housing Through Opportunity Funds, PITT. TAX REV. (2022), by Michelle D. Layser, TaxProf Blog (Jan. 28, 2022).

Learning to Live Without Form 1040, 75 TAX LAW. __ (2022), by Katherine Pratt, TaxProf Blog (Nov. 12, 2021).

The Charitable Tax Deduction and Civic Engagement, by Andrew T. Hayashi and Justin Hopkins, TaxProf Blog (Jul. 30, 2021).

Cities on Their Own: Local Revenue When Federalism Fails, by Erin Scharff, TaxProf Blog (May 28, 2021).

How to Measure and Value Wealth for a Federal Wealth Tax Reform, ROOSEVELT INST. ISSUE BRIEF (2021), by David Gamage, Ari Glogower and Kitty Richards, TaxProf Blog (Apr. 9, 2021).

Does Tax Matter? Evidence on Executive Compensation after 162(M)'s Repeal, 26 STAN. J. L., BUS. & FIN. ___ (2020), by Brian D. Galle, Andrew Lund & Gregg D. Polsky, TaxProf Blog (Feb. 21, 2021).

Tax Benefits, Higher Education and Race: A Gift Tax Proposal for Direct Tuition Payments, by Bridget J. Crawford and Wendy C. Gerzog, TaxProf Blog (Dec. 18, 2020).

The Copyright Tax, by Glynn S. Lunney, Jr., TaxProf Blog (Oct. 9, 2020).

Property Taxes During the Pandemic, 96 TAX NOTES ST. (2020), by Andrew T. Hayashi & Ariel Jurow Kleiman, TaxProf Blog (Aug. 14, 2020).

How the COVID-19 Pandemic Has and Should Reshape the American Safety Net, by Andrew Hammond, Ariel Jurow Kleiman, and Gabriel Scheffler, TaxProf Blog (Jun. 19, 2020).

CARES *Act Gimmicks: How Not To Give People Money During a Pandemic And What To Do Instead,* 2020 U. ILL. L. REV. ONLINE 81 (2020), by Pamela Foohey, Dalié Jiménez, and Christopher K. Odinet, TaxProf Blog (May 1, 2020).

Leveling the Playing Field between Inherited Income and Income from Work through an Inheritance Tax, in TACKLING THE TAX CODE: EFFICIENT AND EQUITABLE WAYS TO RAISE REVENUE, 48-88 (Jay Shambaugh & Ryan Nunn eds, 2020), by Lily L. Batchelder, TaxProf Blog (Feb. 28, 2020).

Contemptuous Tax Reporting, WIS. L. REV. (2019), by Israel Klein, TaxProf Blog (Jan. 17, 2020).

A Tax on the Clones: The Strange Case of Bitcoin Cash, 39 VA. TAX REV. __ (2019), by Eric D. Chason, TaxProf Blog (Nov. 15, 2019).

Taxing Wealth in an Uncertain World, NAT'L TAX J. (2019), by Daniel Jacob Hemel, TaxProf Blog (Sep. 19, 2019).

A Better Hope for Campaign Finance Reform, by Edward J. McCaffery, TaxProf Blog (Aug. 9, 2019).

States Can and Should Respond Strategically to Federal Tax Law, OHIO N. U. L. REV. (2019), by Darien Shanske, TaxProf Blog (Jun. 21, 2019).

'Who Speaks for Tax Equity and Tax Fairness?': Stanley Surrey and the Tax Legislative Process, by George K. Yin, TaxProf Blog (May 3, 2019).

The Impact of Juror Knowledge of Deductibility and Defendants' Tax Rates on Punitive Damages Awards: Experimental Evidence, by Bryan K. Church, Lucien Joseph Dhooge, Karie Davis-Nozemack & Shankar Venkataraman, TaxProf Blog (Mar. 9, 2019).

The State-Charity Disparity Under the 2017 Tax Law, WAH. U. J. OF L. & POL'Y (2019), by Daniel Jacob Hemel, TaxProf Blog (Jan. 19, 2019).

Equitable Health Savings Accounts, 55 HARV. J. ON LEG. (2019), by Samuel Estreicher and Clint Wallace, TaxProf Blog (Nov. 29, 2018).

The NCAA and the IRS: Life at the Intersection of College Sports and the Federal Income Tax, USC L. REV. (2019), by Richard Schmalbeck & Lawrence Zelenak, TaxProf Blog (Oct. 14, 2018).

Do You Want Innovation and Jobs? Repeal § 511, 57 WASHBURN L.J. 431 (2018), by Steve Black, TaxProf Blog (Aug. 31, 2018).

Income-Based Effective Tax Rates and Choice-of-Entity Considerations Under the 2017 Tax Act, by Bradley T. Borden, TaxProf Blog (Jul. 27, 2018).

The Tax Subsidy War, by Ruth Mason, TaxProf Blog (Jun. 22, 2018).

Superficial Proxies for Simplicity in Tax Law, by Emily Cauble, TaxProf Blog (May 12, 2018).

On the Threshold: Smallness and the Value-Added Tax, 9 COLUM. J. TAX L. ___ (2018), by Emily Ann Satterthwaite, TaxProf Blog (Apr. 6, 2018).

Shades of Basic Income by Clint Wallace & Ari D. Glogower, TaxProf Blog (Feb. 26, 2018).

Panels and Presentations

Toward AI Tax Personhood (with David Elkins), the University of Missouri Tax Policy Colloquium (Nov. 2025).

Racing to Safety: Tax Policy for AI Safety-By-Design, 118th National Tax Association Annual Conference, Boston, MA (Nov. 2025).

Contemporary Legal Issues in Taxation (panel chair and discussant) 118th National Tax Association Annual Conference, Boston, MA (Nov. 2025).

Taxation as Public Hedging, George Mason University LEC Institute Workshop on Risk Allocation, Nashville, NT (Oct. 2025).

Tax Levers for AI Safety, Law & Society, Chicago (May. 2025).

Tax Levers for AI Safety, Tax Colloquium, Hebrew University (Jan. 2025).

Law & Entrepreneurship, Faculty Workshop, University of Tennessee School of Law, Knoxville, TN (Nov. 2024).

Promoting Vaccine Innovation, Faculty Workshop, William and Mary University School of Law, Williamsburg, VA (Nov. 2024).

Tax Complexity (panel discussant) 117th National Tax Association Annual Conference, Detroit, MI (Nov. 2024).

Mapping the AI Landscape, Law & Entrepreneurship Association, San Francisco, CA (Sep. 2024).

Taxing Electronic Agency, Natanya College of Law, Herzliya, Israel (Jul. 2024).

Mapping the AI Landscape, Law & Entrepreneurship Association, University of California San Francisco Law School (Sep. 2024).

Taxation of Artificial Entrepreneurs, Faculty Colloquium, University of Alabama School of Law (Mar. 2024).

Mapping the AI Landscape, Tax Colloquium, Hebrew University (Jan. 2024).

Artificial Inventiveness, Vanderbilt University School of Law, Oct. 2023.

Taxing Investment Crowdfunding, The Future of Startup Finance: A Symposium on Investment Crowdfunding, University of Colorado School of Law, Sep. 2023.

Taxing Artificial Inventiveness¸ Law & Society Association, Puerto Rico, May 2023.

The Tax Policy Entrepreneur, The National Tax Association Annual Conference, Nov. 2022.

Artificial Inventiveness¸ Law & Entrepreneurship Association, University of Pennsylvania School of Law, Oct. 2022.

Artificial Inventiveness¸ Law & Society Association (online), May 2022.

Rehabilitation through Taxation, the National Tax Association Annual Conference (Online), Nov. 2021.

The Illusory Promise of Free Enterprise: A Primer for Promoting Racially Diverse Entrepreneurship,

American Mid-Career Tax Professor Workshop (Online), Jun. 2021.

The Illusory Promise of Free Enterprise: A Primer for Promoting Racially Diverse Entrepreneurship,

Critical Tax Theory Annual Meeting, University of California, Irvina, CA, Apr. 2021.

*Reframing Fiscal Vaccine Policy, (*with Ana Santos Rutschman*)*, Colloquium Scholarship Workshop at Emory University School of Law, Feb. 2021.

*Reframing Fiscal Vaccine Policy (*with Ana Santos Rutschman*)*, The National Tax Association Annual Conference (online), Nov. 2020.

*Promoting Vaccine Innovation through Tax Policy, (*with Ana Santos Rutschman*)*, American Mid-Career Tax Professor Workshop, June 2020.

*Reframing Fiscal Vaccine Policy, (*with Ana Santos Rutschman*)*, Law & Society Association, May 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, 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.

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 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, Universal Motors (GM Franchise), Israel	2003-2005
Law Clerk, Prof. Joseph Gross (Partner), GKH Law Office, Israel	2002-2003
Editor, From the Desk of the Board of Directors, GKH Law Office, Israel	2000-2002
Intern, The Honorable Sara Gadot at the District Court of Tel-Aviv	1999-2000

Referee

Princeton University Press, Economics Peer Reviewer

American Journal of Comparative Law, Peer Reviewer

Journal of Behavioral and Applied Management, Peer Reviewer

Professional Organizations

National Tax Association, Law & Entrepreneurship Association, Midwest Law & Economic Association, ABA Tax Section, Law & Society Association, American Society for Legal History.