

# ASSAF HARPAZ

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## ACADEMIC APPOINTMENTS

### University of Georgia School of Law

Assistant Professor

Courtesy Appointment at Terry College of Business, Department of Insurance, Legal Studies and Real Estate

- **Courses:** Federal Income Tax; Taxation of Business Enterprises; Tax Policy Colloquium.

Athens, GA

2024-Present

### Drexel University Thomas R. Kline School of Law

Visiting Assistant Professor

- **Courses:** Federal Income Tax; Enterprise Tax.

Philadelphia, PA

2022-2024

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## PUBLICATIONS

### Articles

[\*Global Tax Wars in the Digital Era\*](#), 75 AM. U. L. REV. 77 (2025).

Reviewed by Professor Mirit Eyal on TaxProf Blog, Mar. 14, 2025.

Ranked in the top five most downloaded recent tax papers on SSRN.

[\*UN Tax Negotiations: North-South Tensions and the Challenge of Institutional Legitimacy\*](#), 8 CARIBBEAN TAX J. 14, (Special Issue on International Tax Cooperation at the United Nations, 2025) (Invited contribution).

[\*The U.N. Framework Tax Convention: Can It Bridge The North-South Divide?\*](#), 115 TAX NOTES INT'L 1779 (2024).

Ranked in the top five most downloaded recent tax papers on SSRN.

[\*Stanley Surrey's Lasting Influence\*](#), 86 LAW & CONTEMP. PROBS. 167 (2023) (with C. Eugene Steuerle).

Discussed in C. Eugene Steuerle, *The Importance Of Stanley Surrey's Tax Legacy*, TAX POLICY CENTER (Jan. 10, 2024).

[\*International Tax Reform: Who Gets a Seat at the Table?\*](#) 44 U. PA. J. INT'L L. 1007 (2023).

Quoted by Senator the Hon. L. Ryan Pinder, Attorney-General and Minister of Legal Affairs of the Bahamas, in STEP LATAM Conference Remarks on The UN Convention on Global Tax Cooperation, (Sep. 26, 2024).

Reviewed by Professor Mirit Eyal on TaxProf Blog, Sep. 2, 2022.

Ranked in the top five most downloaded recent tax papers on SSRN.

[\*Tax Policy and COVID-19: An Argument for Targeted Crisis Relief\*](#), 31 CORNELL J.L. & PUB. POL'Y 235 (2021).

Featured in Legal Theory Blog (Aug. 30, 2021).

[Taxation of the Digital Economy: Adapting a Twentieth Century Tax System to a Twenty-First-Century Economy](#), 46 YALE J. INT'L. L. 57 (2021).

Cited over 80 times, including by World Bank report *Tax Theory Applied to the Digital Economy: A Proposal for a Digital Data Tax and a Global Internet Tax Agency*.

Ranked in the top five most downloaded recent tax papers on SSRN.

[OECD Unified Approach: Nexus, Scope, and Coexisting with DSTs](#), 96 TAX NOTES INT'L 909 (2019).

Ranked in the top five most downloaded recent tax papers on SSRN.

## Works in Progress

Taxing AI

Tax Sovereignty

## Other Published Submissions and Commentary

[Reviewed](#) *Taxation as Public Hedging* by Mirit Eyal (Alabama) on TaxProf Blog's Weekly SSRN Tax Article Review and Roundup (January 23, 2026).

[Reviewed](#) *Sharing the Algorithm: The Tax Solution to Generative AI* (17 Colum. J. Tax L. \_\_ (forthcoming, 2025), by Jeremy Bearer-Friend (George Washington) and Sarah Polcz (UC Davis) on TaxProf Blog's Weekly SSRN Tax Article Review and Roundup (October 31, 2025).

[Reviewed](#) *Regulatory Mismatches in the United States and the European Union* by Michael S. Knoll (Penn), Ruth Mason (Virginia), and Wolfgang Schön (Max Planck) on TaxProf Blog's Weekly SSRN Tax Article Review and Roundup (July 25, 2025).

[Reviewed](#) *The Global Minimum Tax and Intra Western Tax Competition*, 44 BERKELEY J. INT'L L. \_\_ (forthcoming, 2026) by Rifat Azam (Reichman) on TaxProf Blog's Weekly SSRN Tax Article Review and Roundup (May 30, 2025).

[Comments submitted](#) to a UN proposal for "Zero Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation" (Jun. 2024).

[The UN as the New "World Tax Organization"?](#), MAURER GLOBAL FORUM, (Jun. 20, 2023).

[Comments submitted](#) to an OECD public consultation on a "Secretariat Proposal for a "Unified Approach" under Pillar One" (Nov. 2019).

## Contributions to Media

[Missouri Proposes Property Tax Changes: What To Know](#), NEWSWEEK, (JUN. 24, 2025).

[Map Shows States Exempting Elderly People From Paying Property Taxes](#), NEWSWEEK, (JUN. 2, 2025).

[Property Taxes Could Be Scrapped For Senior Citizens in Michigan](#), NEWSWEEK, (MAY. 16, 2025).

[Florida Wants to Cut Property Taxes–But California Has a Warning](#), NEWSWEEK, (APR. 10, 2025).

[Ron DeSantis Gives Update on Florida Dissolving Income, Property Tax](#), NEWSWEEK, (APR. 2, 2025).

[Could Florida Eliminate Property Tax? It's Complicated](#), NEWSWEEK, (FEB. 24, 2025).

Comments featured in [The Bulletin: World in Brief](#).

[Is Donald Trump Abolishing Income Tax? What We Know](#), NEWSWEEK, (JAN. 28, 2025).

[Trump Tax Plans: What Could Happen](#), NEWSWEEK, (Jul. 22, 2024).

[Warning Issued Over Donald Trump's Income Tax Plans](#), NEWSWEEK, (Jun. 17, 2024).

[\[Tax Season\] 35% of Americans Who Owe Can't Afford Their Tax Bill](#), FINANCEBUZZ, (Mar. 19, 2024).

[House Prices Could Plunge Under New Property Tax Proposal](#), NEWSWEEK, (Jan. 22, 2024).

[2023's Property Taxes by State](#), WALLETHUB, (Feb. 21, 2023), under “Ask the Experts.”

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## SELECTED PRESENTATIONS

### **American Association of Law Schools (AALS) Annual Meeting**

New Orleans (January 2026)

Presented *Taxing AI*, New Scholars Workshop

### **Junior International Law Scholars Association (JILSA) Annual Meeting**

University of Hawaii William S. Richardson School of Law (January 2026)

Presented *Tax Sovereignty*, panelist on preparing for a career in academia panel.

### **Mizzou Tax Policy Colloquium**

University of Missouri School of Law (October 2025)

Presented *Taxing AI* (by invitation)

### **University of Virginia International Business Transactions Guest Lecture Series**

University of Virginia School of Law (September 2025)

Presented *Global Tax Wars in the Digital Era* and *UN Tax Negotiations: North-South Tensions and the Challenge of Institutional Legitimacy* (remote) (by invitation)

### **University of Florida Tax Colloquium**

University of Florida Levin College of Law (September 2025)

Presented *Taxing AI* (by invitation)

**Junior Tax Scholars Workshop**

University of Colorado Law School (June 2025)

Discussant and Presenter, *Taxing AI*

**Junior International Law Scholars Association (JILSA)**

Panelist (remote) for job market office hours Q&A session (June 2025)

**Law and Society Association Annual Meeting, 2025**

Chicago, IL (May 2025)

Presented *Taxing AI*

Chaired panel on Local Governments and Tax Benefits

**American Society of International Law International Economic Law Biennial Conference**

University of Michigan Law School (May 2025)

Presented (remote), *Global Tax Wars in the Digital Era*

**28<sup>th</sup> Annual Critical Tax Conference**

University of Wisconsin Law School (April 2025)

Discussant and Presenter (remote), *Taxing AI*

**Internal Faculty Workshop Series**

University of Georgia School of Law (April 2025)

Presented *Taxing AI*

**Duke Law Tax Policy Seminar**

Duke University School of Law (April 2025)

Presented *Taxing AI* (by invitation)

**Journal of Law, Technology, & the Internet and the Center for Business Law Symposium:  
Exploring the AI Frontier: The Business World, Artificial Intelligence and the Law**

Case Western Reserve University School of Law (March 2025)

Presented *Taxing AI* (by invitation)

**Junior Scholars Conference**

Northeastern University School of Law (February 2025)

Presented *Taxing AI*

**Columbia Law Davis Polk & Wardwell Tax Policy Colloquium**

Columbia Law School (February 2025)

Presented *Global Tax Wars in the Digital Era* (by invitation)

**HUJI Tax Law Forum**

Hebrew University of Jerusalem Faculty of Law (December 2024)  
Presented *Global Tax Wars in the Digital Era* (by invitation)

**SEC Junior/Senior Workshop**

University of Alabama School of Law (November 2024)  
Presented *Global Tax Wars in the Digital Era*

**Junior Faculty Forum for International Economic Law (JIEL JFF) 2024**

Virtual Forum (September 2024)  
Selected laureate to present *Global Tax Wars in the Digital Era* (on a competitive basis)

**Junior International Law Scholars Association (JILSA) – Summer Workshop**

Virtual Workshop (August 2024)  
Workshopped *Global Tax Wars in the Digital Era*

**Eighth International Roundtable on Taxation and Tax Policy**

Netanya Academic College School of Law (July 2024)  
Presented *Global Tax Wars in the Digital Era*  
Chaired panel on Jurisprudence and Enforcement

**Junior Tax Scholars Workshop**

University of Wisconsin Law School (June 2024)  
Discussant and Presenter, *Global Tax Wars in the Digital Era*

**National Business Law Scholars Conference**

University of California, Davis School of Law (June 2024)  
Presented *Global Tax Wars in the Digital Era*

**Pre-summer Scholarship Discussion**

Drexel University Thomas R. Kline School of Law (May 2024)  
Presented *Global Tax Wars in the Digital Era*

**Seventh International Roundtable on Taxation and Tax Policy**

Netanya Academic College School of Law (July 2023)  
Presented *International Tax Reform: Who Gets a Seat at the Table?*

**National Business Law Scholars Conference**

University of Tennessee College of Law (June 2023)  
Presented *International Tax Reform: Who Gets a Seat at the Table?*

**Junior Faculty Forum**

University of Richmond School of Law (May 2023)

Presented *International Tax Reform: Who Gets a Seat at the Table?*

**Junior International Law Scholars Association (JILSA) – Annual Meeting**

Boston University School of Law (January 2023)

Workshopped *International Tax Reform: Who Gets a Seat at the Table?*

**S.J.D. Dissertation Defense**

Duke University School of Law (May 2022)

**Law as Science: An S.J.D. Panel – A Variety of Paths**

Indiana University Maurer School of Law (February 2021)

Panelist (remote), *Taxation of the Digital Economy: Adapting a Twentieth Century Tax System to a Twenty-First-Century Economy* (by invitation)

**Student Scholarship Workshop Series**

Duke University School of Law (February 2020)

Presented *Taxation of the Digital Economy: Adapting a Twentieth Century Tax System to a Twenty-First-Century Economy*

**National S.J.D. Roundtable**

American University Washington College of Law (November 2019)

Presented *OECD Unified Approach: Nexus, Scope, and Coexisting with DSTs*

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**EDUCATION**

**Duke University School of Law**

**Durham, NC**

S.J.D.

2022

*Duke Center for Jewish Studies Nathan J. Perilman Fellow*

2019-2022

- Dissertation committee: Professors Lawrence A. Zelenak (supervisor), Reuven S. Avi-Yonah, Peter A. Barnes.
- Awards and activities: President of the S.J.D. Association; Teaching Assistant for “Religion, Restrictions, and Violence” at the Duke Department of Religious Studies; Center for International and Global Studies Graduate Award for Research and Training; Research Assistant to Professor Lawrence Zelenak.

**University of Florida Levin College of Law**

**Gainesville, FL**

LL.M. in International Taxation

2019

- Awards and activities: CALI Excellence for the Future Award; Graduate Tax Merit Award of 92% tuition; Research Assistant to Professor Mindy Herzfeld.

**Hebrew University of Jerusalem Faculty of Law**

**Jerusalem, Israel**

LL.B.

2016

- Awards and activities: Member of the Rights of Youth at Risk Clinic; Legal Analyst at the “OMEK” Institute for Legislative Policy Design; Maccabim Foundation scholarship recipient.

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**LEGAL EXPERIENCE**

**Peretz – Figchel Law Offices**  
Associate

**Ramat Gan, Israel**  
2017-2018

**Gross, Kleinhendler, Hodak, Halevy, Greenberg & Co. Law Offices**  
Articled Clerk

**Tel Aviv, Israel**  
2016-2017

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### BAR ADMISSION

**Israel Bar Association**  
Law License

2017

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### SERVICE AND ACTIVITIES

**University of Georgia School of Law**

Faculty Appointments Committee	2025-present
Supervised Research Faculty Advisor	2025-present
Student Note Faculty Advisor	2025-present
Tax Law Society Faculty Advisor	2024-present
Corsair Law Society Faculty Advisor	2024-present
Student Faculty Mentor	2024-present
TaxProf Blog Weekly SSRN Tax Article Review and Roundup, Contributor	2025
Speakers Committee	2024-2025
Capstone Writing Project Supervisor	2024-2025
ABA Law Student Tax Challenge Faculty Sponsor (JD group – 3 <sup>rd</sup> place winners, 2025)	2024-2026

**Drexel University Thomas R. Kline School of Law**

Upper-Level Writing Advisor	2023-2024
Diversity and Inclusion Committee	2023-2024
Student Faculty Advisor	2022-2024
Librarian Appointments Committee	2023
Intellectual Life Committee	2022-2023

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### LANGUAGES

English and Hebrew