

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

PUBLICATIONS

Articles

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

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

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

[*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-Cohen 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 60 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

Artificial Intelligence and Taxpayer Entity

Global South vs Global North Dilemma (Caribbean Tax Journal, Special Issue on International Tax Cooperation at the United Nations, forthcoming September 2025) (Invited contribution)

Reclaiming Tax Sovereignty

Other Published Submissions and Commentary

[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.”

SELECTED PRESENTATIONS

Junior Tax Scholars Workshop

University of Colorado Law School (June 2025)

Discussant and Presenter, *Artificial Intelligence and Taxpayer Entity*

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 *Artificial Intelligence and Taxpayer Entity*

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*

28th Annual Critical Tax Conference

University of Wisconsin Law School (April 2025)

Discussant and Presenter (remote), *Artificial Intelligence and Taxpayer Entity*

Internal Faculty Workshop Series

University of Georgia School of Law (April 2025)

Presented *Artificial Intelligence and Taxpayer Entity*

Duke Law Tax Policy Seminar

Duke University School of Law (April 2025)

Presented *Artificial Intelligence and Taxpayer Entity* (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 *Artificial Intelligence and Taxpayer Entity* (by invitation)

Junior Scholars Conference

Northeastern University School of Law (February 2025)

Presented *Artificial Intelligence and Taxpayer Entity*

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*

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.

LEGAL EXPERIENCE

Peretz – Figchel Law Offices **Ramat Gan, Israel**
Associate 2017-2018

Gross, Kleinhendler, Hodak, Halevy, Greenberg & Co. Law Offices **Tel Aviv, Israel**
Articled Clerk 2016-2017

BAR ADMISSION

Israel Bar Association
Law License 2017

SERVICE AND ACTIVITIES

University of Georgia School of Law
Faculty Appointments Committee 2025-present
Supervised Research Faculty Advisor 2025-present
TaxProf Blog Weekly SSRN Tax Article Review and Roundup, Regular Contributor 2025-present
Tax Law Society Faculty Advisor 2024-present
Corsair Law Society Faculty Advisor 2024-present
Student Faculty Mentor 2024-present
Speakers Committee 2024-2025
Capstone Writing Project Supervisor 2024-2025
ABA Law Student Tax Challenge Faculty Sponsor of JD and LLM groups (JD group – 3rd place winners) 2024-2025

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

LANGUAGES

English and Hebrew