

JOHN R. BROOKS
Professor of Law
Georgetown University Law Center
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ACADEMIC APPOINTMENTS

Georgetown University Law Center, Washington, D.C.
Professor of Law, 2016–present
Associate Professor of Law, 2011–16

Fordham University School of Law, New York, N.Y.
Visiting Professor of Law, Fall 2020

Brooklyn Law School, Brooklyn, N.Y.
Visiting Professor of Law, Spring 2018

Columbia Law School, New York, N.Y.
James S. Carpentier Visiting Assistant Professor of Law, Fall 2014
Scholar in Residence, Spring 2014

Harvard Law School, Cambridge, Mass.
Climenko Fellow and Lecturer on Law, 2009–11

DEGREES

Harvard Law School, Cambridge, Mass.
J.D. *magna cum laude*, June 2006
John M. Olin Fellow in Law & Economics
Sidney I. Roberts Prize in taxation

Harvard College, Cambridge, Mass.
A.B. *cum laude*, applied mathematics, March 1998

PUBLICATIONS & WORKS IN PROGRESS

Book

The American Welfare State: Health Care, Higher Education, and the Future of Public Spending in an Age of Rising Costs (under contract with Yale University Press)

Works in Progress

Why a Wealth Tax is Constitutional (with David Gamage)

Designing a Constitutional Wealth Tax (with David Gamage)

Tax Now or Tax Never: The Need for Current-Assessment Tax Reform (with David Gamage)

Built to Fail: Risk and Robustness in Policymaking

Journal Articles

- Redesigning Education Finance: How Student Loans Outgrew the “Debt” Paradigm* (with Adam Levitin), 109 GEO. L.J 5 (2020)
- Curing the Cost Disease: Legal Education, Legal Services, and the Role of Income-Contingent Loans*, 68 J. LEGAL EDUC. 521 (2019) (solicited)
- The Definitions of Income*, 71 TAX L. REV. 253 (2018)
- The Case for More Debt: Expanding College Affordability by Expanding Income-Driven Repayment*, 2018 UTAH L. REV. 847 (2018) (solicited)
- Cross-Subsidies: Government’s Hidden Pocketbook* (with Brian Galle and Brendan Maher), 106 GEO L.J. 1229 (2018)
- Quasi-Public Spending*, 104 GEO. L.J. 1057 (2016)
- The Missing Tax Benefit of Donor-Advised Funds*, 150 TAX NOTES 1013 (Feb. 29, 2016)
- Income-Driven Repayment and the Public Financing of Higher Education*, 104 GEO. L.J. 229 (2016)
- Fiscal Federalism as Risk-Sharing: The Insurance Role of Redistributive Taxation*, 68 TAX L. REV. 201 (2014)
- Taxation, Risk, and Portfolio Choice: The Treatment of Returns to Risk Under a Normative Income Tax*, 66 TAX L. REV. 255 (2013)
- Doing Too Much: The Standard Deduction and the Conflict Between Progressivity and Simplification*, 2 COLUM. J. TAX. L. 203 (2011)

Short Pieces

- Why a Wealth Tax is Definitely Constitutional* (with David Gamage), SSRN Working Paper (Jan. 9, 2020)
- Why Is the Department of Education Dragging Its Feet on Debt Relief for Disabled Veterans?* Student Borrower Protection Center blog, Dec. 13, 2018
- Don’t Let the G.O.P. Dismantle Obama’s Student Loan Reforms*, N.Y. TIMES, April 9, 2018
- Treasury Should Exclude Income from Discharge of Student Loans*, 152 TAX NOTES 751 (Aug. 1, 2016)
- Taxation as Insurance*, 151 TAX NOTES 1861 (June 27, 2016)
- Student Loans as Taxes*, 151 TAX NOTES 513 (April 25, 2016)
- Don’t Forget the Standard Deduction*, 150 TAX NOTES 1589 (March 28, 2016)
- Raise the Cap on Federal Student Loans* (with Jonathan D. Glater), L.A. TIMES, Aug. 3, 2015

Grants

Student Loan Law Initiative Grant of \$14,140, for *Understanding and Encouraging Enrollment in Income-Driven Repayment Plans* (with Brian Galle and Adam Levitin)

SELECTED PRESENTATIONS

“The American Welfare State,” Arizona State University Sandra Day O’Connor College of Law, Faculty Colloquium, February 24, 2020

“Built to Fail: Risk & Robustness in Policymaking,” Boston University School of Law, Tax Workshop, October 28, 2019

“Redesigning Education Finance: How Student Loans Outgrew the ‘Debt’ Paradigm,” American Law & Economics Association Annual Meeting, NYU Law School, May 17, 2019 (refereed)

“Student Debt or Student Tax? The Curious Case of Student Loans,” National Tax Association Annual Conference, November 16, 2018 (refereed)

“Student Debt or Student Tax? The Curious Case of Student Loans,” Loyola Law School, Tax Policy Colloquium, October 29, 2018

“Built to Fail: Risk and Robustness in Policymaking,” Brooklyn Law School, Faculty Workshop, April 19, 2018

“The Case for Incrementalism in Tax Reform,” Indiana University Mauer School of Law, Tax Policy Colloquium, February 1, 2018

“Why More Debt is Better: Expanding Access by Expanding Income-Driven Repayment,” Utah Law Review Symposium, October 20, 2017

“The Definitions of Income,” Oxford University, Business Taxation Symposium, June 26, 2017

“The Definitions of Income,” Columbia Law School, Tax Policy Conference, June 1, 2017

“Income Tax as Wealth Tax,” Association of Mid-Career Tax Law Professors Conference, University of Arkansas School of Law, May 22, 2017

“Income Tax as Wealth Tax,” National Tax Association Annual Conference, November 12, 2016 (refereed)

“The Definitions of Income,” University of Michigan Law School, Faculty Workshop, October 26, 2016

“Cross-Subsidies: Government’s Hidden Pocketbook,” UC Berkeley School of Law, Faculty Workshop, Sept. 28, 2017

“The Definitions of Income,” Association of Mid-Career Tax Law Professors Conference, UC Davis School of Law, May 23, 2016

“Quasi-Public Spending,” UC Irvine School of Law, Current Issues in Tax Law and Policy Colloquium, February 22, 2016

“Quasi-Public Spending,” Pepperdine University School of Law, Tax Policy Workshop, February 22, 2016

“When Are Cross-Subsidies Efficient?” National Tax Association Annual Conference, November 20, 2015 (refereed)

“The Definitions of Income,” National Tax Association Annual Conference, November 20, 2015 (refereed)

“Quasi-Public Spending,” Columbia Law School, Tax Policy Colloquium, November 10, 2015

“Quasi-Public Spending on Quasi-Public Goods,” Harvard Law School Seminar on Tax and Fiscal Research, October 22, 2015

“Quasi-Public Spending on Quasi-Public Goods,” Junior Tax Scholars Workshop, University of Texas School of Law, June 4, 2015

“Quasi-Public Spending on Quasi-Public Goods,” American Law & Economics Association Annual Meeting, Columbia Law School, May 15, 2015 (refereed)

“Quasi-Public Spending on Quasi-Public Goods,” Georgetown University Law Center, Faculty Workshop, February 5, 2015

“Income-Based Repayment and the Public Financing of Higher Education,” American Association of Law Schools Annual Meeting, January 3, 2015

“Quasi-Public Spending on Quasi-Public Goods: The Case of Income-Based Repayment and the Public Financing of Higher Education,” National Tax Association Annual Conference, November 13, 2014 (refereed)

“Income-Based Repayment and the Public Financing of Higher Education,” Columbia Law School, Faculty Workshop, October 30, 2014

“Income-Based Repayment and the Public Financing of Higher Education,” University of Virginia Invitational Tax Conference, October 10-11, 2014

“The Case for Incrementalism in Tax Reform,” Junior Tax Scholars Workshop, American University Washington College of Law, June 6, 2014

“Quasi-Public Spending on Quasi-Public Goods: The Case of Income-Based Repayment and the Public Financing of Higher Education,” Columbia Law School, Tax Policy Workshop, June 3, 2014

“Quasi-Public Spending on Quasi-Public Goods: The Case of Income-Based Repayment and the Public Financing of Higher Education,” Annual Meeting of the Law & Society Association, May 29, 2014

“Fiscal Federalism as Risk Management,” UCLA School of Law, Colloquium on Tax Policy & Public Finance, January 23, 2014

“Fiscal Federalism as Risk Management,” Columbia Law School/Hebrew University Tax Conference 2013, December 30, 2013

“Income-Based Repayment and the Public Financing of Higher Education,” University of Kentucky College of Law, Faculty Workshop, October 4, 2013

“Fiscal Federalism as Risk-Pooling,” Boston College School of Law, Tax Policy Workshop, September 11, 2013

“Fiscal Federalism as Risk-Pooling,” Harvard Law School Seminar on Tax and Fiscal Research, August 23, 2013

“Fiscal Federalism as Risk-Pooling: Promoting Stability and Redistribution with a Multi-State Rainy-Day Fund,” Annual Meeting of the Law & Society Association, June 2, 2013

“Evaluating PAYE as a Tax,” Junior Tax Scholars Workshop, University of Miami School of Law, May 23, 2013

“Doing Too Much: The Standard Deduction and the Conflict Between Progressivity and Simplification,” Dept. of the Treasury, Office of Tax Analysis Seminar, May 8, 2013

“Taxation, Risk, and Portfolio Choice: The Treatment of Returns to Risk Under a Normative Income Tax,” NYU School of Law, Tax Policy Colloquium, February 5, 2013

“Taxation, Risk, and Portfolio Choice: The Treatment of Returns to Risk Under a Normative Income Tax,” Columbia Law School, Tax Policy Colloquium, October 11, 2012

“Fiscal Federalism, Risk-Pooling, and Tax Progressivity,” Junior Tax Scholars Workshop, UC Hastings College of Law, May 30, 2012

“Taxation, Risk, and Portfolio Choice: The Tax Burden on Risky Returns Under a Normative Income Tax,” Georgetown University Law Center, Faculty Research Workshop, April 10, 2012

“Taxation, Risk, and Portfolio Choice: The Tax Burden on Risky Returns Under a Normative Income Tax,” Harvard Law School, Current Issues in Tax Law, Policy and Practice Seminar, March 28, 2012

“The Zero Bracket Amount: A Critique of the Standard Deduction and a Proposal for Reform,” Georgetown University Law Center, Faculty Workshop, December 7, 2010

“The Zero Bracket Amount: A Critique of the Standard Deduction and a Proposal for Reform,” Harvard Law School, Faculty Workshop, September 16, 2010

“The Zero Bracket Amount: A Critique of the Standard Deduction and a Proposal for Reform,” Annual Meeting of the Law & Society Association, May 29, 2010

OTHER LEGAL WORK EXPERIENCE

Ropes & Gray LLP, Boston, Mass.

Associate, Tax & Benefits Department, 2007–09

Hon. Norman H. Stahl, U.S. Court of Appeals for the First Circuit, Boston, Mass.

Law Clerk, 2006–07

ACADEMIC AND OTHER SERVICE

Georgetown University Law Center

Rank & Tenure Committee (2019–20)
Evening Programs Committee (2018–19)
Technology Committee (2017–18)
Entry-Level Appointments Committee (2016–17, 2012–13)
Chair, Ad Hoc Tax Program Committee (2016–17)
Finance Committee (2015–16)
Teaching Committee (2014–15)
Taxation Appointments Subcommittee (2013–14)
Admissions Committee (2011–12)

National Tax Association

Program Committee, 2016 Annual Meeting
Program Committee, 2014 Spring Symposium

ASSOCIATION MEMBERSHIPS

American Bar Association
National Tax Association
American Tax Policy Institute
American Law and Economics Association
Tax Club of New York City

BAR ADMISSIONS

Massachusetts (2006)