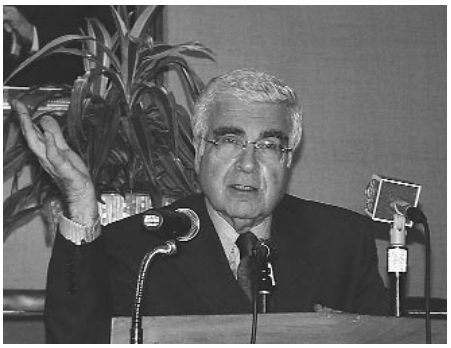


Harvard's Bromley Professor Arthur Miller

Sibley Lecture Series Brings Ivy League Scholars in Internet and Tax to Campus

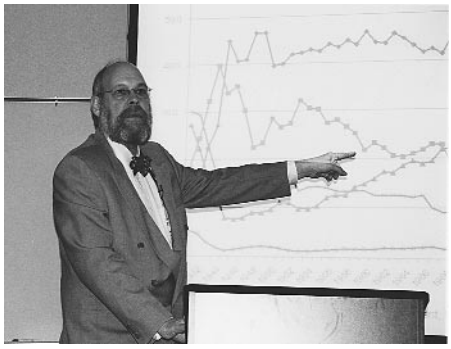
The consequences of living in a totally global environment have been given new meaning with the Internet. "Any piece of information about anyone of us can move anywhere in the world in two seconds. … It [the Internet] can only be dealt with on an international basis," Harvard Law School's Bromley Professor Arthur Miller said during the delivery of the 95th Sibley Lecture titled "The Emerging Law of the Internet."

Miller went on to say that today's students will become "the regulators of cyberspace tomorrow."

Miller is a nationally-acclaimed authority on the right of privacy, copyright, and court procedure, a subject on which he has authored or coauthored more than 40 books. He has been a professor at Harvard Law School since 1971, where he has taught courses on civil procedure, copyright and complex litigation. He also operates an active law practice, particularly in the federal appellate courts.

In his public roles, Miller has served as a commissioner on the United States Commission on New Technological Uses of Copyrighted Works, a reporter and member of the Judicial Conference of the United States Advisory Committee on Civil Rules and a reporter for the American Law Institute's Project on Complex Litigation. He was the host of the weekly television show "Miller's Court" for eight years and appeared on an award-winning television series on PBS-TV and on ABC-TV's "Good Morning America."

Miller earned his undergraduate degree from the University of Rochester and his law degree from Harvard Law School. Before joining the Harvard faculty, he practiced law in New York City, NY, and taught at the universities of Minnesota and Michigan.



Yale's Hotchkiss Professor Michael Graetz

Presented during tax season, the spring Sibley Lecture was delivered by Yale University's Hotchkiss Professor of Law Michael Graetz on a very timely subject - the need for the replacement of the U.S. income tax system with a value-added tax (VAT) scheme.

According to Graetz, the current U.S. income tax system is unfair and too complicated resulting in tax compliance going down. "The current status quo [of the U.S. income tax system] is not stable," he said. And then, he proceeded to outline his proposal to eliminate 100 million tax returns annually. This well-researched system would remove the need for annual filing for those making less than $100,000 per annum (joint)/$50,000 per annum (individual) and imposing a 10-15% VAT nationwide.

Graetz is a nationally acclaimed authority on federal taxation. He has authored a leading law school text on the subject in addition to more than 50 articles on a wide range of tax, health policy and social insurance issues. His articles have appeared in such journals as the *Brooklyn Law Review*, *Columbia Law Review*, *Duke Law Journal*, *Emory Law Journal*, *Harvard Law Review* and *Yale Law Journal*.

In the U.S. Treasury Department, Graetz held positions such as special counsel, assistant to the secretary and deputy assistant secretary for tax policy in addition to a post in the Office of Tax Legislative Counsel. He also served on the Commissioner's Advisory Group of the International Revenue Service.

Graetz received his undergraduate degree from Emory University and his law degree from the University of Virginia Law School. Before joining the faculty at Yale University, he taught at the University of Virginia and University of Southern California law schools and at the California Institute of Technology.

Edith House Lecture Focuses on Reproductive Rights

On the heels of the 30th anniversary of the Supreme Court's controversial *Roe v. Wade* decision, Kathy Hall-Martinez, director of the International Program of the Center for Reproductive Law and Policy in New York City, delivered the 21st annual Edith House Lecture, titled "Using Legal Strategies to Promote Women's Reproductive Rights: Achievements and Challenges."

"The legal system fails women," Hall-Martinez said, noting that governments often take women's issues lightly because they are underrepresented in positions of power. She said reproductive rights encompass the ability to have safe pregnancies, access contraceptives, be protected from genital mutilation and have access to comprehensive female healthcare - including abortions.

At the CRLP, Hall-Martinez focuses on reproductive health and rights issues from both comparative legal and international human rights perspectives. She has worked with non-governmental organizations to ensure the United Nations committees that monitor compliance with international human rights treaties hold national governments accountable for their reproductive

rights obligations. She is a frequent speaker on reproductive rights issues at conferences in North America, Latin America, Europe and Africa.

Hall-Martinez has also collaborated on numerous publications including *Reproductive Rights 2000: Moving Forward, Reproductive Rights are Human Rights*, and the CRLP's signature *Women of the World* series.

She received her Bachelor of Arts in Comparative Literature from Princeton University and her Juris Doctor from the Columbia University School of Law.

Georgia Law Review to Publish Special Tax Symposium Issue

The fall 2003 issue (volume 38) of the *Georgia Law Review* will publish several papers presented at the Jurisdiction to Tax in the New Economy: International, National and Subnational Perspectives symposium held in Washington, D.C., in late February. This conference addressed local as well as global concerns and policy choices on how to proceed with taxation especially in light of the advent, and boom, of the Internet as a marketplace. Key issues of this new sales arena include consumption taxes and cross-border income taxation, particularly where economic activity is not necessarily synonymous with physical presence.

The editor-in-chief of the law review, Christopher Frost says this symposium issue will certainly be a valuable sourcebook for scholars and practitioners in the field. "It is our goal to provide a balanced and well-reasoned framework from which to approach emerging taxation issues of ultimate importance and will have a pervasive effect on the economy as a whole."

Contributing authors to this issue of the *Georgia Law Review* include: Stephen Bill, European Commission; Professor Arthur Cockfield, Queen's University (Canada) School of Law; Timothy Gillis, KPMG LLP; Shackelford Distinguished Professor of Taxation Law Walter Hellerstein, UGA School of Law; Jerome Libin, Sutherland, Asbil & Brennan LLP and John Swain, University of Arizona College of Law.

To purchase your copy of this issue of the *Georgia Law Review,* please contact Gracie Waldrup at (706) 542-7286.

Georgia Law Honors Its Own

Members of ICLE gather around Sandra Osborn, recipient of an Employee Distinguished Service Award. They are (from l. to r.) Steve Harper, Rose Layher, Sandra Osborn, Larry Jones, Martha Phillips and Scott Coulter.

At the 2002 School of Law Holiday Luncheon held in December, the inaugural Employee Distinguished Service Awards were presented as well as the Employee Service Awards.

The Employee Distinguished Service Award was designed to recognize employees who have demonstrated a strong work ethic, commitment to service, and the exceptional job performance and cooperation necessary to increase the quality of education and service provided by the School of Law. The Employee Distinguished Service Award will be given to two employees each fiscal quarter from the law school community at-large including the Institute of Continuing Legal Education, the Institute of Continuing Judicial Education, the law library and all clinical programs.

The winners for the July-September 2002 quarter were Sandra Osborn, ICLE, and Ebony Thompson, Dean Rusk Center -- International, Comparative and Graduate Legal Studies.

Recognized for their commitment to Georgia Law were employees celebrating 5, 10, 15, 20, 25, 30, 35 and 45 years of service. Longtime employees recognized were:

5 Years of Service
Peter A. Appel
J. Randy Beck
Catherine M. Dasher
Elizabeth Grant
Jan M. Hoffman
Joyce H. Moss
Charles R.T. O'Kelley
Daniel U. White

10 Years of Service
Phyllis R. Cooke
Allison G. Hale

15 Years of Service
Dan T. Coenen
Willimenia L. Haynes
Edward J. Larson
Joy N. Lester
Jeffery L. Satterfield
Karen M. Sorrells
Carol A. Watson

20 Years of Service
Bertis E. Downs IV
Kathy E. Mitchem
Richard D. Reaves

25 Years of Service
Milner S. Ball

30 Years of Service
Gabriel M. Wilner

35 Years of Service
Diana S. Duderwicz

45 Years of Service
R. Perry Sentell Jr.

15th Annual Red Clay Conference Focuses on Water

Participants in the tri-state water negotiations panel were (from l. to r.) McKenna Long & Aldridge's Todd Silliman, Upper Chattahoochee Riverkeeper's Skelly Holmbeck-Pelham, Apalachicola Bay and Riverkeeper's David McLain and Georgia Department of Natural Resources' Bob Kerr.

On the heels of a five-year drought that plagued Georgia and much of the Southeast, one of the region's most precious resources, water, was the focus the Environmental Law Association's annual Red Clay Conference held this spring.

Key stakeholders in the tri-state water war were present to debate the various options under negotiation that according to a Memorandum of Understanding, signed by the governors of Georgia, Florida and Alabama, will hopefully be resolved around the time of publication of this issue of the *Advocate*. In addition, the merits of differing Georgia water allocation bills in the state's legislature were discussed. Other issues covered were stormwater and wastewater management, wetland conservation, coastal preservation and watershed protection.

The luncheon keynote speaker was the Upper Chattahoochee Riverkeeper's Executive Director Sally Bethea who spoke about the tri-state water agreement. Key conference panelists were Georgia Department of Natural Resources' Bob Kerr, Gwinnett County Utilities' Jim Scarborough, Georgia Public Interest Research Group's Jen Giegerich, Alston & Bird's Jim Stokes and other leading attorneys, environmental advocates and experts.

The 15th Annual Red Clay Conference drew an attendance of more than 75 attorneys, government leaders, environmental advocates, academics and students. The goal of this annual conference is to increase public awareness of environmental issues on regional, national and international levels through a series of educational presentations and open forum discussions. R.E.M. sponsored this year's conference and additional support was provided by UGA's School of Law and College of Environment and Design.

International Conference Explores Needed Changes in Aviation

The European Union/United States Relations – The Place of Air Transport Panel included (from l. to r.) President of the Vrije Universiteit Brussel Bart DeSchutter, Conference Co-chair and attorney Charles Hunnicutt (J.D.'75), Conference Co-chair and attorney Catherine Erkelens and Executive Director of the Dean Rusk Center Gabriel Wilner. The Vrije Universiteit Brussel aided the Rusk Center in organizing this aviation conference.

In April, the School of Law was the setting for a two-day conference at a critical point for the aviation industry and North American/European relations. Former U.S. Assistant Secretary of Transportation Charles Hunnicutt (J.D.'75) said the high-powered group, which included leading industry, government and academic experts in aviation law and policy from both sides of the Atlantic, assembled to discuss some of the most controversial issues regarding the opening up of the aviation marketplace. "The conference identified those areas where continuing research is needed and where more intensive dialogue can lead to timely movement in policy for the improvement of the aviation system," Hunnicutt said.

The conference, Clearing the Way to a More Open Market, provided a forum for speakers and participants to tackle issues of immediate concern in the liberalization of the trans-Atlantic aviation arena. The current state of the aviation industry and means for addressing structural problems that hinder its operations was the initial subject of the meeting. A panel then examined ways to support the development of aviation safety and security in international services. Industry leaders broke out in lively discussion regarding regulations that limit ownership and control of airlines to nationals of an airline's home country. The conference concluded with the experts examining ways to accommodate the effects of different national labor laws and their impact on international air transport operations. Potential methods for coordinating the application of differing anti-trust laws were also discussed.

Executive Director of the Dean Rusk Center - - International, Comparative and Graduate Legal Studies Gabriel Wilner said the conference was organized as an important part of the celebration of the 25th anniversary of the establishment of the center. "It was appropriate to dedicate the conference to the trans-Atlantic relationship as the late Secretary of State Dean Rusk, in whose name the center was founded, was one of its strongest supporters. I believe the high level of discussion of complex and challenging issues in this area of the trans-Atlantic relationship did justice to the aims of the center and conference organizers," Wilner said.

The proceedings will shortly appear in audio and print on the center's Web site, *www.uga.edu/ruskcenter*. Boeing, Delta Air Lines and Federal Express sponsored the event. ■