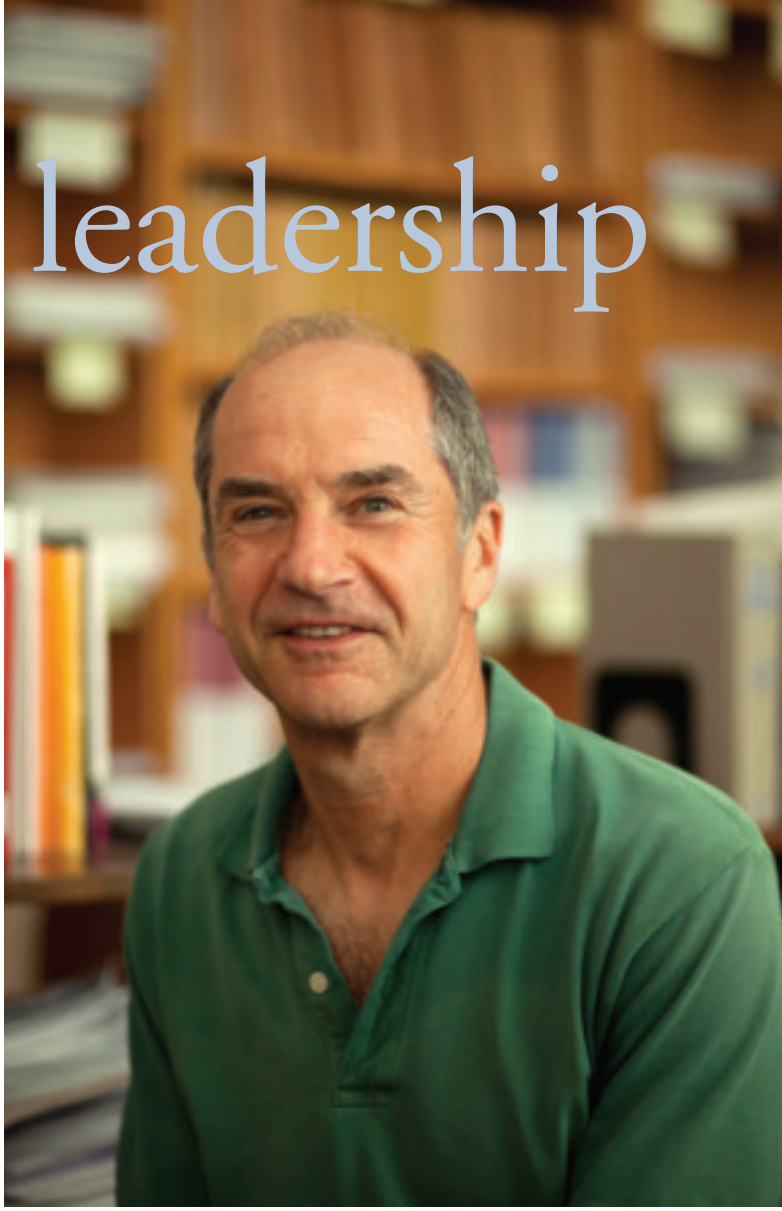
Hellerstein's leadership



Photos by Terry Allen.

He has been referred to as a "preeminent authority" in state and local taxation, the "universally acknowledged giant" in state and local tax law, the "dean of legal scholarship," "the most influential academic in the area," the "go-to source" for pretty much any question relating to the tax policies of U.S. state and local governments and "the last word" on state and local tax matters, plus now Walter Hellerstein can also be called a Distinguished Research Professor.

In April, he was awarded this title, which is only bestowed on those who are "internationally recognized for their original contributions to knowledge and for work that promises to foster continued creativity in their discipline."

When reviewing Hellerstein's scholarship record, one can easily see why he was selected for this prestigious honor – one that is granted to no more than five professors campus-wide each year and in some years not awarded at all due to the lack of outstanding candidates.

A member of the Georgia Law faculty for more than 30 years and holder of the Shackelford Distinguished Professorship in Taxation Law, Hellerstein's scholarship encompasses more than 130 articles in highly respected law reviews and journals as well as six books/monographs. These include both the leading treatise on state taxes, *State Taxation,* a two-volume work that is regarded by many as the field's "bible," and the leading casebook on state and local taxes, *State and Local Taxation,* now in its 9th edition.

In 2008, he received the National Tax Association's Daniel M. Holland Medal for outstanding contributions to the study and practice of public finance, which is the most prestigious award in Hellerstein's field.

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His work has influenced the setting of policy, nationally and internationally, as well as the thinking of other scholars.

During a recent award presentation, it was said that Hellerstein is "both a source of intimidation to many of us in the state and local tax profession – he is not afraid to tell us how we have failed to reach the 'correct' conclusion regarding various technical questions – and a source of inspiration."

His scholarship has been cited in more than 20 separate U.S. Supreme Court opinions on state taxation, which represent a substantial portion of all state tax cases the court has heard during Hellerstein's 34-year teaching career.

He has been actively involved in U.S. Supreme Court litigation and twice argued and won high-profile state tax cases before the court.

Hellerstein's work has also been cited in well over 300 state and federal appellate court opinions and countless published and unpublished administrative decisions.

Furthermore, his scholarship has underpinned many of the arguments lawyers have made before these courts and administrative bodies over the years.

in tax law recognized

Hellerstein's influence within academic and policy circles is also demonstrated by the fact that nearly 500 law review articles and more than 750 articles and other items appearing in *State Tax Notes*, the leading source of state tax news and analysis, have referenced his work.

He has testified before Congress on at least seven occasions and has been an academic consultant to three of the world's leading governmental organizations – the World Trade Organization, the Organization for Economic Cooperation and Development (OECD) and the United Nations – on matters relating to cross-border taxation.

Upon the announcement of this new title for Hellerstein, Dean Rebecca Hanner White said, "I am truly fortunate to have a professor of such incredible stature and with such a strong, and unquestionably impressive, commitment to research on the law school's faculty. Professor Hellerstein's scholarship is not only voluminous, it has also had an extraordinary impact. He is richly deserving of this honor."

In Georgia Law history, only one other law school faculty member has been granted the Distinguished Research Professor title – Alan Watson, who was initially appointed in 1995.

excerpts from letters

supporting Hellerstein's nomination for Distinguished Research Professor

"[Professor Hellerstein is] not only a leader in tax research, but a scholar whose work has helped to shape an entire area of law. . . . [H]is research bridges many ordinarily discrete areas. His domestic scholarship spans the law and practice of fifty states, while his international work promotes exchange among U.S. and European tax experts, to their mutual benefit. His collaboration with economists enriches his legal perspective on tax issues, while his respect for the practical application of legal doctrine has brought his research to the forefront of tax policy and administration. . . . Only someone with Professor Hellerstein's extraordinary energy and deep commitment to research could develop the breadth of expertise that has allowed him to exercise such an influence on [the field of state taxation]."

– Lincoln Institute of Land Policy Senior Fellow Joan M. Youngman

"Wally's research topics are obviously very carefully chosen based on the key issues of the day. Indeed, following his selection of topics would be a good way to stay abreast of the most important policy issues at a particular time. His views and findings have not always been the popular ones, even if they are the right conclusions. . . . His analysis consistently examines every dimension of a problem. Obviously he writes on the legal aspects of each issue, but he is not satisfied to leave the problem after only considering the legal dimension. He seeks solutions that account for the full range of effects. . . . He recognizes that partial fixes often create their own set of difficulties. . . ."

– University of Tennessee College of Business Administration Stokely Distinguished Professor of Business William F. Fox

"[Walter Hellerstein] is the universally acknowledged giant in my field, state and local tax law, and it would be almost impossible to overstate his influence. . . . Hellerstein's reputation in the broader community of constitutional scholars was made clearest to me when I asked one of my colleagues, a constitutional expert, a question that had some bearing on state taxation. He responded by saying, 'I don't know . . . . When it comes to state tax constitutional issues, I rely on Hellerstein.' . . . Wally's analysis is incorporated into countless briefs, legal opinions, memoranda, and letters of advice, not to mention the gray matter of every tax professional who has turned his attention to state and local taxation during the past quarter century."

– University of Arizona Rogers College of Law Professor John A. Swain

"When it comes to the question of whether and how the U.S. Constitution restricts the taxing powers of state and local governments, there is simply no more widely respected authority than Walter Hellerstein. Frankly, I'm not even sure there's a close second. . . . Over the past half-century . . . the U.S. economy has undergone a substantial transformation away from industrial production toward more service orientation. Not surprisingly, then, states have begun to focus attention on the possibility of modernizing their sales taxes to reflect these new realities. Hellerstein is at the center of this nationwide debate about reforming the retail sales tax to cover services. . . . [Additionally] Hellerstein has authored numerous academic articles on the question of how the world's tax systems, which are mostly a product of early 20th century, should be restructured to adapt to a 21st century economy."

– University of California at Los Angeles School of Law Vice Dean and Professor Kirk J. Stark