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.

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

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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.

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.