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.

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
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.

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