

## FONDLY REMEMBERING GABE WILNER

*Walter Hellerstein\**

Gabe Wilner's invaluable contributions to the University of Georgia School of Law as a teacher, scholar, and administrator are well known and well documented, and there is little that I can add to the impressive record on that score. I will focus instead on Gabe's intangible—but by no means less important—contributions to the life of the Law School. Indeed, for me it is Gabe's intangible contributions to the Law School community that were the most important and that will be the most enduring.

Gabe substantially enriched the Law School community by his cosmopolitanism, which the dictionary defines as “having worldwide rather than limited or provincial scope or bearing”<sup>1</sup> or “having wide international sophistication.”<sup>2</sup> Gabe's cosmopolitanism was attributable in part to his unique personal and professional history. Gabe was born in Lebanon, educated in the United States, England, and Belgium, and lived not only in these four countries, but also in Brazil, Ecuador, France, India, and the Netherlands. In addition, he taught in Italy, Mexico, Nigeria, and Switzerland.

Because of the breadth and diversity of his personal and professional background, Gabe brought an unparalleled understanding of different cultures to the law and to the legal academy. Whether sitting in one of Gabe's classes, chatting with him and his students in his office, or attending a gathering in his home for a distinguished foreign visitor, one could not help but be struck by the ease with which he moved between different legal systems, different languages, and different cultures, all the while effortlessly drawing those around him into the mix, and imparting to them his ecumenical values.

Indeed, if there is a common theme to the outpouring of condolences that Gabe's death spawned, it was his deep caring for the global community that he truly inhabited. As one of Gabe's former University of Georgia Law

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<sup>1</sup> WEBSTER'S NEW COLLEGIATE DICTIONARY 254 (1981).

<sup>2</sup> *Id.*

School colleagues<sup>3</sup> wrote upon learning of Gabe's untimely passing: "I immensely regret the loss of Professor Wilner, who not only shared with and taught us his passion for people but also his passion for nations. The world undoubtedly has been and will be a better place because of him."<sup>4</sup>

I have a particularly strong recollection of the first time I taught in one of the many programs that Gabe organized over the years to familiarize foreign law students with American law or to familiarize American law students with foreign law. Shortly after I joined the Law School faculty in 1978,<sup>5</sup> I participated in a program in American law that Gabe organized for foreign students with the Faculty of Law at the Vrije Universiteit Brussel, where Gabe taught from 1976 to 2004. Part of the program was conducted in Brussels and part of it was conducted in Athens, Georgia. As Gabe well knew, the program was valuable not only for the Belgian students, who were exposed to the law of a foreign jurisdiction, but also for the professors who had the privilege of expanding their own horizons through their participation in the program.

In fact, I regard myself as a poster child for the horizon-expanding consequences of Gabe's international undertakings. During my stay in Brussels, Gabe kindly introduced me to his distinguished colleague, Professor Marc Dassesse, who likewise taught at Vrije Universiteit Brussel. In addition, Professor Dassesse taught the value added tax (VAT) module of Gabe's Brussels seminar for American law students. My participation in Professor Dassesse's class was my initial exposure to VAT as an academic pursuit. The rest, I venture to say, is history.<sup>6</sup>

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<sup>3</sup> Now, quite appropriately, he teaches at a law school on the other side of the globe. See *infra* note 4.

<sup>4</sup> Kevin Jon Heller, *R.I.P. Professor Gabriel Wilner*, OPINIO JURIS (June 1, 2010, 7:08 AM), <http://opiniojuris.org/2010/05/25/rip-professor-gabriel-wilner>.

<sup>5</sup> My *long-term* memory is still good!

<sup>6</sup> See, e.g., Walter Hellerstein & Jon Sedon, *Challenging Legal Issues Confronting VAT Regimes*, 62 TAX NOTES INT'L 571 (2011); Michael Keen & Walter Hellerstein, *Interjurisdictional Issues in the Design of a VAT*, 63 TAX. L. REV. 359 (2010); Harley Duncan & Walter Hellerstein, *VAT and the Tax-Exempt Sector: Unique U.S. Issues*, 129 TAX NOTES 1373 (2010); Walter Hellerstein, *Consumption Taxation of Cross-border Trade in Services in an Age of Globalization*, in GLOBALIZATION AND ITS TAX DISCONTENTS 305 (Arthur Cockfield ed., 2010); Walter Hellerstein & Harley Duncan, *VAT Exemptions: Principles and Practice*, 128 TAX NOTES 989 (2010); Walter Hellerstein & Tim Gillis, *The VAT in the European Union*, 127 TAX NOTES 461 (2010); Walter Hellerstein, *Jurisdiction to Impose and Enforce Income and Consumption Taxes: Towards a Uniform Conception of Tax Nexus*, in VALUE

Gabe will be missed for many reasons, but none more significant than the cosmopolitanism—in the finest sense of the word—that he brought to the Law School. In my view, this will also be his most valuable legacy for which the Law School community will always be in his debt.