Introduction to Issue 2

Each spring, the Loyola University Chicago Law Journal hosts a Symposium to discuss a pressing legal issue. Last year’s Symposium, “Beyond the Numbers: Tax Policy and Practice in the U.S.,” was cancelled due to the COVID-19 pandemic. But thanks to the commitment of our authors and Law Journal staff, we are proud to present you with an issue that achieves the goal of the Symposium and advances legal scholarship.

Although they could not present at the Symposium, four of the panelists graciously agreed to write for Issue 2. Professor Emily Cauble posits that tax laws that embrace standards over rules and substance over form would be more forgiving of unsophisticated taxpayers. Professor Karen C. Burke argues that the new deduction for pass-through owners under § 199A of the Internal Revenue Code undermines the equity and efficiency of the tax system. Professor Adam H. Rosenzweig introduces an original metric, International Vertical Equity, to analyze equity in international tax regimes. And Professor Christine S. Speidel uses the difficulty of care exclusion under § 131 to illustrate how the Code’s dated language fails people with disabilities and their family caregivers.

We are honored that three additional authors joined them in Issue 2. Alex Zhang establishes the need for a federal, subsidized paid-sick-leave mandate after analyzing the temporary mandates imposed by COVID-19 legislation. Professor Orli Oren-Kolbinger conducts empirical research and arrives at a counterintuitive and surprising result: tax judges in Israel favor tax authorities during economic downturns and favor taxpayers during economic upturns. Finally, we are thrilled to publish a Loyola University Chicago School of Law student in Issue 2. MacKenzie Durkin proposes holding defendants convicted of child pornography jointly and severally liable for their victim’s restitution order.

I am indebted to the Editor in Chief, Editorial Board, and Staff Members of the Law Journal for their contributions; thankful to the authors for entrusting us with the publication of their scholarship; and grateful to you for reading.

Katrina E. Lutfy
Executive Editor, Conference Articles
Loyola University Chicago Law Journal