

TRACEY M. ROBERTS

Samford University, Cumberland School of Law
800 Lakeshore Drive, ROBH 239B
Birmingham, Alabama 35229
Email: tracey_m_roberts@yahoo.com
Mobile: (303) 818-8589

EDUCATION

NEW YORK UNIVERSITY SCHOOL OF LAW, New York, New York
LL.M. in Taxation, May 2009

Honors: David F. Bradford Memorial Prize for Best Paper in the Field of Taxation, Dean's Scholarship

VANDERBILT UNIVERSITY SCHOOL OF LAW, Nashville, Tennessee
J.D., May 1994

Honors: Junius Allison Legal Aid Award, Vanderbilt Bar Association Scholarship, American Jurisprudence Awards in Evidence and Family Law

UNIVERSITY OF MELBOURNE, Melbourne, Victoria, Australia

Honors: Rotary Foundation Fellowship, 1989

HARVARD COLLEGE, Cambridge, Massachusetts

A.B. *cum laude*, November 1988 in General Studies (Biology)

Honors: National Merit Scholarship, R. J. Reynolds Scholarship, Harvard-Radcliffe Academic Scholarship

ACADEMIC APPOINTMENTS

SAMFORD UNIVERSITY, CUMBERLAND SCHOOL OF LAW Birmingham, Alabama

Associate Professor of Law, May 2020 – Present

Assistant Professor of Law, May 2018 – May 2020

Visiting Assistant Professor of Law, July 2016 – May 2018

Courses: Federal Income Taxation, Corporate Taxation, Partnership Taxation, Tax Policy, Tax Practicum, Real Property, and Environmental Law

Service: Committee Member: Academic Standards, Assessments, Strategic Planning, Self-Assessment, Classroom Renovation, and Master of Common Law Program; Faculty Advisor: Environmental Law Society and Volunteer Income Tax Assistance Program

Honors: 2019-20 Mann Center Faculty Fellow in Community-Based Learning; 2019 Lightfoot, Franklin & White Faculty Scholarship Award; 2017 Institute for Constitutional History Seminar, Stanford Law School; 2017 Sabin Colloquium on Innovative Environmental Law Scholarship, Columbia Law School

TRACEY M. ROBERTS

UNIVERSITY OF CALIFORNIA, HASTINGS COLLEGE OF THE LAW, San Francisco, California

Visiting Assistant Professor of Law, August 2014 – June 2016

Courses: Federal Income Taxation, Corporate and Partnership Taxation, Tax Policy

Service: Consultant, Academic Support Program; Committee Member, Academic Standards

Honors: 2016 Sabin Colloquium on Innovative Environmental Law Scholarship, Columbia Law School

SEATTLE UNIVERSITY SCHOOL OF LAW, Seattle, Washington

Visiting Assistant Professor of Law, July 2013 – May 2014

Courses: Federal Income Taxation, Corporate and Partnership Taxation, Environmental Law

UNIVERSITY OF LOUISVILLE, LOUIS D. BRANDEIS SCHOOL OF LAW, Louisville, Kentucky

Assistant Professor of Law, July 2010 – June 2013

Courses: Federal Income Taxation, Partnership Taxation, Tax Policy, Property, Climate Change and the Law

Service: Organized University of Louisville Law Review Symposium, *The Federal Budget and Debt Reduction* (October 22, 2011)

Visiting Professor, Johannes Gutenberg University International Teaching Exchange, Mainz, Germany (June 18 – 29, 2012)

Honors: Consultant, Conservation Leadership Partnership (2012); University of Louisville Summer Research Grant (2011, 2012)

UNIVERSITY OF SOUTH CAROLINA SCHOOL OF LAW, Columbia, South Carolina

Visiting Assistant Professor of Law, Fall 2012

Courses: Federal Income Taxation, Partnership Taxation

VANDERBILT UNIVERSITY CLIMATE CHANGE RESEARCH NETWORK, Nashville, Tennessee

Research Affiliate, July 2009 – June 2010

Performed research on the law and economics of climate change policy.

Honors: Fellow, Searle-Kauffman Institute on Law, Innovation, and Growth, Ewing Marion Kauffman Foundation and Northwestern Law School (2009 – 2010); Consultant, Resources Legacy Fund (2010 – 2011)

PROFESSIONAL EMPLOYMENT

JACOBS CHASE FRICK KLEINKOPF & KELLEY, LLC, Denver, Colorado

Associate, Real Estate Acquisitions and Development, January 2006 – July 2008

Represented privately held and public companies in sales and acquisitions, corporate entity formation and organization, and development of mixed-use projects throughout the US and in Mexico. Transactions involved assets ranging in value from \$5 million to \$250 million.

TRACEY M. ROBERTS

ATLANTA LEGAL AID SOCIETY, GEORGIA LEGAL SERVICES PROGRAM, Atlanta, Georgia
State Technology Advocate, November 2001 – June 2005

Performed project development and evaluation, volunteer and staff management, marketing, and fundraising for technology projects to expand access to legal information and services in Georgia.

Honors: Civil Justice Innovation Award, State Bar of Georgia (2005); Georgia Super Lawyers Rising Star, Super Lawyers and Atlanta Magazine (2005); Professionalism Award, Committee on Professionalism, State Bar of Georgia (2002)

ARNALL GOLDEN GREGORY LLP, Atlanta, Georgia

Associate, Affordable Housing and Lending Groups, October 1999 – October 2001

Represented private developers, public housing authorities, and nonprofit organizations using Low-Income Housing Tax Credits to develop multi-family, mixed-use affordable housing.

Honors: Achievement Award, YLD Pro Bono Committee, State Bar of Georgia (2002)

ALSTON & BIRD, LLP, Atlanta, Georgia

Associate, Real Estate Practice Group, August 1997 – September 1999

NELSON MULLINS RILEY & SCARBOROUGH, LLP, Atlanta, Georgia, Columbia, South Carolina

Associate, Real Estate and Health Care Groups, May 1994 – July 1997

PUBLICATIONS

BOOK

TAX LAW AND THE ENVIRONMENT (Roberta Mann & Tracey Roberts, eds., Lexington Books, 2018). This edited volume provides a comparative and international perspective on environmental taxation in the contexts of environmental protection, energy, conservation, and climate change in the United States, Canada, Latin America, Australia, Asia and Europe.

BOOK CHAPTERS

Subsidies and the Environment, in POLICY INSTRUMENTS IN ENVIRONMENTAL LAW (Kenneth Richards & Josephine van Zeben, eds., Edward Elgar, 2020). This chapter describes the policy goals, economics, politics and conflicts that arise in the use of subsidies to support environmental priorities.

The World Trade Organization and Renewable Energy, in TAX LAW AND THE ENVIRONMENT (Roberta Mann & Tracey Roberts, eds., Lexington Books, 2018). This chapter identifies institutional biases in the World Trade Organization agreements and dispute resolution process that undercut efficient environmental regulation.

TRACEY M. ROBERTS

The Constitutional Grounding for Environmental Taxation in the United States in ASPECTOS CONSTITUCIONALES CONTROVERTIDOS DE LA TRIBUTACIÓN AMBIENTAL (CONTROVERSIES IN CONSTITUTIONAL ASPECTS OF ENVIRONMENTAL TAXATION) (Rodolfo Salassa Boix, ed. 2017). This chapter discusses the basis in the U.S. Constitution for the federal use of Pigouvian taxes and subsidies to manage natural resources and protect the environment. [Available here.](#)

U.S. “Support” for Renewable Energy, in LA PROTECCIÓN AMBIENTAL A TRAVÉS DEL DERECHO FISCAL (Rodolfo Salassa Boix, ed., 2015). This chapter questions whether the U.S. provides any effective support for renewable energy, given design flaws in the tax credit system and fossil fuel subsidies that undercut their effectiveness.

Voluntary Standards, Certification and Labeling Systems: Enhancing Efficiency Through Trade of Entitlements, in MARKET INSTRUMENTS AND SUSTAINABLE ECONOMY (Ana Yábar Sterling & Pedro M. Herrera eds., 2012). This chapter identifies voluntary standards, certification and labeling systems as one of the few nongovernmental institutions that substitute for government at each stage of the regulatory process and identifies their strengths and weaknesses as regulatory gap-fillers.

ARTICLES

Whiskey, Women and Tax (work in progress). This article recounts the complex and interlocking history of women’s suffrage, prohibition, and the federal income tax and the passage of the 16th, 18th and 19th Amendments.

Stranded Assets and Efficient Pricing for Regulated Utilities: A Federal Tax Solution, 11 COLUMB. J. TAX L. 39 (2019). Stranded assets are capitalized expenditures for business assets, the costs of which may no longer be recovered when changes in markets, technology, or regulations render the assets less competitive or force their premature retirement. This article critiques as inefficient and wasteful the current tax and energy policy of passing the returns to tax savings from accelerated depreciation through to consumers. It argues for a change in tax and regulatory rules that will eliminate waste and offset stranded assets claims by crediting regulated utilities with those tax savings and their returns. [Available here.](#)

Greenbacks for the Green New Deal, 17 PITT. TAX REV. 53 (2019). The Green New Deal calls for the overhaul of our nation’s energy, transportation and manufacturing infrastructure, the conservation of fragile and threatened ecosystems, and the encouragement of sustainable farming practices. This article examines the candidates’ plans, describes the economics driving public investment in these resources, and clarifies the types of funding mechanisms that are likely to limit economic waste and encourage efficient outcomes as the country moves forward toward a carbon-neutral future. [Available here.](#)

TRACEY M. ROBERTS

Picking Winners and Losers: Examining the Structure of Tax Subsidies for the Energy Industry, 41 COLUM. J. ENVTL L. 63 (2016), republished in ENVIRONMENTAL TAXATION AND THE LAW 225 (Janet E. Milne, ed. 2017). This article compares tax subsidies to fossil fuels and renewables energy resources, arguing that the different subsidy structures have disparate effects on marketability, liquidity, transaction costs, and risk, skewing market trajectories for investments. [Available here](#).

Brackets: A Historical Perspective, 108 NW. U. L. REV. 925 (2014). This article examines the history of the graduated rates system in the income tax from 1913 to the present, connects changes to key events in the history of the United States, and contextualizes the debate associated with several recent proposals for reform, including “the millionaire surtax.” [Available here](#).

The Rise of Rule 4 Institutions: Voluntary Standards, Certification and Labeling Systems, 40 ECOLOGY L. Q. 101 (2013). Drawing from Calabresi and Melamed’s *Property Rules, Liability Rules and Inalienability Rules: One View of the Cathedral*, this article identifies voluntary standards, certification and labeling systems as “Rule 4” institutions: systems that facilitate the trade of entitlements by lowering steep transaction and information costs. The article argues that when governments have adopted these systems, a reallocation of property rights may lead to more efficient outcomes. [Available here](#).

Innovations in Governance: A Functional Typology of Private Governance Institutions, 22 DUKE ENVTL L. & POL’Y FORUM 67 (2011). This article develops a functional typology of private governance institutions based on the regulatory gap-filling role they play in response to market failures, government failures, collective action problems, and the challenge of funding public goods. The article underscores the importance of funding in effective regulation. [Available here](#).

Mitigating the Distributional Impacts of Climate Change Policy, 67 WASH. & LEE L. REV. 209 (2010). This article examines the incidence of climate change proposals and argues that the optimal policy will capture greenhouse gas tax revenues or scarcity rents from a cap-and-trade system and use them to offset the distributional impacts through a refundable tax credit. [Available here](#).

OTHER PUBLICATIONS

Tax Relief for Domestic Violence Survivors, DOMESTIC VIOLENCE REP. 19 (Dec./Jan. 2017), updated and republished in 11:1 FAM. & INTIMATE PARTNER VIOLENCE Q. 49 (2018).

Web-Based Tools to Enhance Access to Legal Services, 9 GA. B.J. 46 (Dec. 2003).

Greedy for the Needy (The Atlanta Associates’ Campaign for Legal Services): A Model for Associate-Level Fundraising, 15 MGMT. INFORMATION EXCH. J. 23 – 29 (2001).

TRACEY M. ROBERTS

PRESENTATIONS

Whiskey, Women and Tax, 23rd Annual Critical Tax Conference, University of Florida, Levin College of Law, April 11, 2020

Stranded Assets and Efficient Pricing for Regulated Utilities: A Federal Tax Solution

- 20th Global Conference on Environmental Taxation, Limassol, Cyprus, September 27, 2019
- Law and Society Association, Washington, DC, May 31, 2019
- Midwestern Law and Economics Association Meeting, University of Alabama, Tuscaloosa, Alabama, September 14, 2018
- Society for Environmental Law and Economics, Notre Dame University, Chicago, Illinois, May 27, 2018

AI (Artificial Intelligence) and UBI (Universal Basic Income): Contextualizing Support for the Development of Human and Physical Capital

- Junior Tax Workshop, University of Richmond School of Law, Richmond, Virginia, June 7, 2019
- Sections on Nonprofit, Education and Philanthropy Law, American Association of Law Schools Annual Meeting in New Orleans, Louisiana January 4, 2019

Climate Change, Efficiency and the WTO

- American Association of Law Schools Annual Meeting, New Orleans, Louisiana, January 5, 2019
- 18th Annual Meeting of the Midwestern Law & Economics Association, University of Alabama School of Law, Tuscaloosa, Alabama, September 15, 2018
- Global Conference on Environmental Taxation, Tucson, Arizona, September 27, 2017
- Sustainability Conference of American Legal Educators, Arizona State University, Sandra Day O'Connor School of Law, May 12, 2017

An Overview and Basic Design Components of Cap-and-trade, Federal Options for Pricing Carbon, University of Houston Law Center, Houston, Texas, February 21, 2018

The Taxing Power as a Reverse Takings Clause

- Society for Environmental Law and Economics, Worcester College, Oxford University, Oxford, England, May 27, 2017
- Association of Law, Property, and Society 8th Annual Meeting, University of Michigan, Ann Arbor, Michigan, May 19, 2017
- Sabin Colloquium, Columbia Law School, New York, New York, May 27, 2016
- Law and Society Association, Seattle, Washington, May 30, 2015
- National Tax Association, Santa Fe, New Mexico, November 14, 2014

TRACEY M. ROBERTS

Environmental Opportunities in Comprehensive Tax Reform, Sabin Colloquium, Columbia Law School, New York, New York, May 4, 2017

Plato's Laws and the Demands of the Socratic Dialogue, Association for the Study of Law, Culture and the Humanities, Stanford Law School, Palo Alto, California, April 1, 2017

Picking Winners and Losers: Examining Tax Subsidies to the Energy Industry

- Vanderbilt Law School, Faculty Workshop, March 29, 2017
- Society for Environmental Law and Economics, University of Texas School of Law, Austin, Texas, May 28, 2016
- Global Conference on Environmental Taxation, Sydney, Australia, September 24, 2015
- 2015 Joint Fall CLE Meeting, ABA Sections of Taxation, Real Property, Trust and Estate Law, September 18, 2015
- Sustainability Conference of American Legal Educators, Arizona State University, Sandra Day O'Connor School of Law, May 8, 2015

The Environmental Case for the X Tax

- Law and Society Association, New Orleans, Louisiana, June 3, 2016
- Junior Tax Workshop, University of Texas School of Law, Austin, Texas, June 4, 2015

Altruism and Resilience, Workshop on the Environment and Vulnerability, Smith College, Northampton, Massachusetts, April 9, 2016

International Sustainability Week, Hochschule für Wirtschaft und Umwelt, Nürtingen-Geislingen, Nürtingen and Geislingen, Germany

- *Private and Public Certification Standards and the WTO*, June 10, 2015
- *California Support for Renewable Energy*, June 10, 2015
- *U.S. "Support" for Renewable Energy*, June 9, 2015

The Taxing Power as a Check on Private Property Rights and a Source of Regulatory Authority, National Tax Association, 107th Conference, Santa Fe, New Mexico, November 14, 2014

Tax: A Better Mechanism to Protect Rights in the Global Commons, Tax Justice and Human Rights Symposium, McGill University, Montreal, Quebec, Canada, June 20, 2014

Energy Industry Tax Subsidies, a Comparative Approach

- Junior Tax Faculty Workshop, American University Washington College of Law, Washington, DC, June 7, 2014
- Loyola Tax Policy Colloquium, Los Angeles, California, November 4, 2013
- Law and Society Association, Boston, Massachusetts, May 30, 2013

TRACEY M. ROBERTS

Brackets: A Historical Perspective

- Junior Tax Workshop, University of Miami School of Law, Coral Gables, Florida, May 22, 2013
- Northwestern University Law Review Symposium, Chicago, Illinois, April 5, 2013

Comments on “Legitimacy and Effectiveness of Transnational Private Regulation” by Fabrizio Cafaggi, Governance Without Borders: Transnational Private Regulation in the Age of Globalization, Albany, New York, April 25, 2013

The Rise of Rule 4 Institutions: Voluntary Standards, Certification and Labeling Systems, Society for Environmental Law and Economics, Indiana University, Maurer School of Law, Bloomington, Indiana, June 1, 2012

Voluntary Standards, Certification and Labeling Institutions: Enhancing Efficiency Through Trade of Entitlements

- Global Conference on Environmental Taxation, Madrid, Spain, October 20, 2011
- Association for Law, Property and Society, Georgetown Law Center, Washington, DC, March 5, 2011

Incidence and Accidents, Hints and Allegations: Who Will Feel the Impact of Tax Reform? University Law Review Symposium on The Federal Budget and Debt Reduction, Louis D. Brandeis School of Law, Louisville, Kentucky, October 22, 2011

Innovations in Governance: A Functional Typology for Examining Private Governance Institutions

- Society for Environmental Law and Economics, University of Amsterdam, Amsterdam, The Netherlands, June 24, 2011
- Law and Society Association, San Francisco, California, June 4, 2011
- Colloquium on Environmental Scholarship, Vermont Law School, South Royalton, Vermont, September 22, 2010

Addressing the Distributional Impacts of Climate Change Policy, Annual Meeting of the Society for Environmental Law and Economics, Emory University School of Law, Atlanta, Georgia, March 27, 2010

BAR ADMISSIONS

Georgia (1997), Colorado (2006)