

JANET E. MILNE
Vermont Law School
Chelsea St., P.O. Box 96
South Royalton, Vermont, USA 05068
jmilne@vermontlaw.edu
(802) 831-1266

PROFESSIONAL EXPERIENCE

- | | |
|--|-----------------|
| Professor of Law, Vermont Law School | present |
| Teaching environmental tax policy, land use and regulatory takings. Associate Professor fall 1999 to spring 2004; Visiting Assistant Professor fall 1995 to spring 1998; Adjunct Professor 1994 to spring 1995. | |
| Director, Environmental Tax Policy Institute, Vermont Law School | 2000 to present |
| Organizing and directing an institute at Vermont Law School that provides research and analysis of state, national and international environmental taxes to the public, nonprofit and private sectors on a project-by-project basis. Sponsor of the Third Annual Global Conference on Environmental Taxation in 2002; cosponsor of the Fourth through Tenth Annual Global Conferences; co-editor of resulting published volumes of papers. | |
| Consultant, New Hampshire Charitable Foundation | 1995 to 2000 |
| Analyzing tax and other data to determine patterns of charitable giving in New Hampshire. | |
| Special Counsel, Dartmouth Medical School | 1994 to 1999 |
| Advising Dartmouth Medical School on its affiliation arrangements with health care institutions. | |
| Fellowship, American Council on Germany | Spring 1995 |
| Awarded to support time in Germany researching Germany's experience with environmental taxes. | |
| Legislative Assistant to Senator Lloyd Bentsen | 1990 to 1993 |
| Washington, D.C.
Senator Bentsen's personal staff member responsible for tax, international trade and health care issues in the jurisdiction of the Senate Finance Committee chaired by Senator Bentsen. | |
| Attorney, Covington & Burling | 1984 to 1990 |
| Washington, D.C.
Tax practice, with emphasis on tax problems involving tax-exempt and non-corporate clients. | |
| Attorney, The Washington Post | 1982 to 1984 |
| Washington, D.C.
In-house representation of the newspaper on the full range of news and business matters. | |
| Judicial Clerkship | 1981 to 1982 |
| Portland, ME
Law Clerk to the Hon. Frank M. Coffin, Chief Judge
United States Court of Appeals for the First Circuit. | |

Maine Coast Heritage Trust

1974 to 1978

Associate Director 1976-1978; Field Director 1974-1976.
Responsible for establishing the non-profit land conservation organization's program in the southern half of Maine.

EDUCATION

Georgetown University Law Center

J.D. Degree, May 1981, magna cum laude.
Lead Case and Notes Editor, Georgetown Law Journal.

Williams College

B.A. Degree, 1973, magna cum laude.
Phi Beta Kappa, Women's Crew.

RECENT PROFESSIONAL AFFILIATIONS

Admitted to practice law in Maine and the District of Columbia.

Member, American Bar Association's Energy and Environmental Taxes Committee (previously the Environmental Taxes Committee), 1994 to present.
Vice Chair, Important Developments, 1997 to 2007.

Member, Board of Directors, Förderverein Ökologische Steuerreform e.V. (the German Association for Ecological Tax Reform), now Green Budget Germany, 2001 to present.

Member, Steering Committee, Annual Global Conferences on Environmental Taxation.

Fellow, Land Use Institute, Vermont Law School, 2005 to present.

PUBLICATIONS

Forthcoming Publications

Co-editor, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION: INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. VII (Lye Lin Heng et al., eds., Oxford University Press, forthcoming Sept. 2009).

Carbon Taxes Versus Cap-and-Trade: The Relative Burdens and Risks of Market-based Administration, in CRITICAL ISSUES IN ENVIRONMENTAL TAXATION: INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. VII (Lye Lin Heng et al., eds., Oxford University Press, forthcoming Sept. 2009).

Past Publications

Lead editor, MOUNTAIN RESORTS: ECOLOGY AND THE LAW (Ashgate Publishing 2009).

The Landscape of This Book, in MOUNTAIN RESORTS: ECOLOGY AND THE LAW 1–19 (Janet Milne et al., eds., Ashgate Publishing Limited 2009).

With Ross A. Virginia, *The Challenges of Joining Ecology and the Law: A Vision for the Mountains*, in MOUNTAIN RESORTS: ECOLOGY AND THE LAW 419–45 (Janet Milne et al., eds., Ashgate Publishing 2009).

Co-editor, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION: INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. VI (Jacqueline Cottrell et al., eds., Oxford University Press 2009).

From Simple Concept to Complex Reality: US Tax Incentives to Reduce Household Use of Fossil Fuels, in CRITICAL ISSUES IN ENVIRONMENTAL TAXATION: INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. VI, at 409–37 (Jacqueline Cottrell et al., eds., Oxford University Press 2009).

Carbon Taxes in the United States: The Context for the Future, 10 VT. J. ENVTL. L. 1 (2008) (reprinted in THE REALITY OF CARBON TAXES IN THE 21ST CENTURY 1 (Environmental Tax Policy Institute 2009)).

Co-editor, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION: INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. V (Nathalie Chalifour et al., eds., Oxford University Press 2008).

New Instruments on Old Turf: The Institutional Challenges of Environmental Taxation, in CRITICAL ISSUES IN ENVIRONMENTAL TAXATION, INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. V (Nathalie Chalifour et al., eds., Oxford University Press 2008).

Green Taxes and Climate Change: Theory and Reality, 5 CESIFO DICE REPORT—JOURNAL FOR INSTITUTIONAL COMPARISONS No. 4, at 8 (Ifo Institute for Economic Research, Munich, Germany, 2007).

Co-editor, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION: INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. IV (Kurt Deketelaere et al., eds., Oxford University Press 2007).

Violating the Polluter-Pays Principle? Two Case Studies of United States Tax Incentives for Alternative Energy, in CRITICAL ISSUES IN ENVIRONMENTAL TAXATION: INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. IV (Kurt Deketelaere et al., eds., Oxford University Press 2007).

Book Review of ENVIRONMENTAL TAXATION IN PRACTICE (Ashgate 2006) and *ENVIRONMENTAL TAX LAW: POLICY, CONTEXT AND PRACTICE* (Ashgate 2006), BRITISH TAX REVIEW No. 1, at 96-98 (2007).

Co-author, *Energy and Environmental Taxes* (part of the Annual Report on Important Developments by the American Bar Association's Tax Section), published on the Tax Section's website (2006 and 2007).

Co-editor, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION: INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. III (Alberto Cavaliere et al., eds., Richmond Law & Tax 2006).

The American Love Affair with the Car: The Mixed Beats of Taxation's Background Music, in CRITICAL ISSUES IN ENVIRONMENTAL TAXATION: INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. 3 (Alberto Cavaliere et al., eds., Richmond Law & Tax 2006).

Water and Taxation: Using Fiscal Instruments to Protect Drinking Water, published in a book of English and Spanish papers delivered at a conference on Access to Water, Mexico City, October 2003 (2006).

Co-author, *Energy and Environmental Taxes*, 58 TAX LAWYER 1077 (2005).

Forward, The Big Box Challenge, in SMALL TOWN AMERICA IN AN ERA OF BIG BOX STORES (Vermont Journal of Environmental Law 2005).

Co-editor, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION: INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. II (Hope Ashiabor, et al., eds., Richmond Law & Tax 2004).

Co-author, *Energy and Environmental Taxes*, 57 TAX LAWYER 1053 (2004).

Harnessing the Wind: Taxation as a Strand in the Reins, in CRITICAL ISSUES IN ENVIRONMENTAL TAXATION: INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. II (Hope Ashiabor, et al., eds., Richmond Law & Tax 2004).

Taxation and Timber (Friends of the Earth 2004).

Co-author, *Energy and Environmental Taxes*, 56 THE TAX LAWYER 1043 (2003).

Co-editor, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION: INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. I (Richmond Law & Tax 2003).

Environmental Taxation: Why Theory Matters, in CRITICAL ISSUES IN ENVIRONMENTAL TAXATION: INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. I (Janet Milne et al., eds., Richmond Law & Tax 2003).

Co-author, *Energy and Environmental Taxes*, 55 THE TAX LAWYER 1143 (2002).

Mountain Resorts: Ecology, Economics and the Law, 26 VERMONT LAW REVIEW 509 (2002).

Associate Editor, CRITICAL ISSUES IN INTERNATIONAL ENVIRONMENTAL TAXATION: INSIGHTS AND ANALYSIS FOR ACHIEVING ENVIRONMENTAL GOALS THROUGH TAX POLICY (Lawrence Kreiser, ed., CCH 2002).

What Has the United States Done? A Diagnosis of Federal Environmental Taxes, in CRITICAL ISSUES IN INTERNATIONAL ENVIRONMENTAL TAXATION: INSIGHTS AND ANALYSIS FOR ACHIEVING ENVIRONMENTAL GOALS THROUGH TAX POLICY (Larry Kreiser et al., eds., CCH 2002).

Environmental Taxes, 54 THE TAX LAWYER 987 (2001).

Environmental Taxes, 53 THE TAX LAWYER 1067 (2000).

Co-author, *Environmental Tax Reform: Using the Tax System to Protect the Environment and Promote Employment* (Australia Institute, 2000).

Environmental Taxes, 52 THE TAX LAWYER 1041 (1999).

Principal Researcher and Author, *Charitable Giving and Volunteering in New Hampshire*, published by the New Hampshire Charitable Foundation, April 1999.

Environmental Taxes, 51 THE TAX LAWYER 953 (1998).

Contributor, *The Taxpayer Relief Act of 1997*, a joint publication of the American Bar Association Section of Taxation and the American Law Institute.

Charitable Giving and Volunteering in New Hampshire: A Research Report for The Commission on Charitable Giving and Volunteerism in New Hampshire (New Hampshire Charitable Foundation, 1997).

Book Review, *Green Budget Reform: An International Casebook of Leading Practices*, 8 INTERNATIONAL ENVIRONMENTAL AFFAIRS, NO. 4, at 363 (1996).

Environmental Taxes in New England: An Inventory of Environmental Tax and Fee Mechanisms Enacted by the New England States and New York, (Environmental Law Center, Vermont Law School, 1996).

Discussion Paper, *Exploring the Potential Role of State Taxation in Reducing the Flow of Nutrients from Nonpoint Sources into the Waters of New England and New York*, April 1996, distributed in unpublished form.

Background Paper, *Environmental Taxes: An Introductory Primer*, April 1996, distributed in unpublished form.

Book Review, *The European Carbon Tax Proposal: An Economic Assessment*, 7 INTERNATIONAL ENVIRONMENTAL AFFAIRS, NO. 1 at 94 (1995).

Timber Taxes: A Critique of the Northern Forest Lands Council's Tax Recommendations," published in 19 VERMONT LAW REVIEW 423 (1995).

The Landowner's Options: A Guide to the Voluntary Protection of Land, published by the Maine State Planning Office, 1977, 3rd ed. 1985 (republished in LAND-SAVING ACTION (1984)).

Co-author, *The Comparative Economics of Residential Development and Open Space* (University of Maine, 1977).

SELECTED PRESENTATIONS

"Urban Emissions: The Burdens and Risks of Market-based Administration," Ninth Annual Global Conference on Environmental Taxation, Singapore, Nov. 4, 2008.

"From Simple Theory to Complex Reality: Designing Tax Incentives to Reduce Household Use of Fossil Fuels," Eighth Annual Global Conference on Environmental Taxation, Munich, Germany, Oct. 19, 2007.

"The Particularities of Environmental Taxation in the United States," European Commission's Brussels Tax Forum, Brussels, Belgium, Mar. 20, 2007.

"New Instruments on Old Turf: The Institutional Challenges of Environmental Taxation," Seventh Annual Global Conference on Environmental Taxation, Oct. 23, 2006.

"Environmental Taxation," Environmental and Land Use Law Workshop series, Georgetown University Law Center, Washington, D.C., Oct. 16, 2006.

"Women in the Environment," Smith College, Apr. 26, 2006.

"Tax Expenditures for New Forms of Energy: The Policy Challenges of Overlapping Regulatory and Tax Regimes," The James Hausman Tax Law and Policy Workshop Series, Faculty of Law University of Toronto, Toronto, Canada, Feb. 8, 2006.

"Improving the Environment But Violating the Polluter-Pays Principle? Case Studies in American Tax Incentives," Sixth Annual Global Conference on Environmental Taxation, Leuven, Belgium, Sept. 23, 2005.

Co-moderator and panelist, "Generating Power from Wind and Landfills: Case Studies in the Benefits and Barriers for Renewable Energy," Joint Fall Meeting of the ABA's Section on Taxation and the Section of Real Property, Probate and Trust Law (RPPT), Oct. 1, 2004.

Keynote presentation, "The American Love Affair with the Car: The Mixed Beats of Taxation's Background Music," Fifth Annual Global Conference on Environmental Taxation, Pavia, Italy, Sept. 11, 2004.

"Water and Taxation: Using Fiscal Instruments to Protect Drinking Water," Conference on Access to Water in the 21st Century, Mexico City, Mexico, Oct. 23, 2003.

"Harnessing the Wind: The Role of Tax Incentives as a Strand in the Reins," Fourth Annual Global Conference on Environmental Taxation, Sydney, Australia, June 7, 2003.

"Landscape and the Law: The Visible Effects of the Invisible Law," Smith College, Sept. 29, 2003.

“Tax Shifting: Making It Financially Attractive to Do the Right Thing,” Annual Conference of the Northeast Sustainable Energy Association, Boston, Massachusetts, Mar. 14, 2003.

“Ecological Tax Reform,” University of Vermont, Feb. 13, 2003.

Sponsoring host and moderator, Third Annual Global Conference on Environmental Taxation, Woodstock, Vermont, Apr. 12-13, 2002.

“Setting the Scene,” Conference on Mountain Resorts at Vermont Law School, Nov. 6, 2001.

Keynote presentation, “What Has the United States Done? A Diagnosis of Federal Environmental Taxes,” Second Global Conference on Environmental Taxation, Vancouver, Canada, Apr. 1, 2001.

“What Do You Need to Know About Green Taxes?”, Conference on “Are Green Taxes a Solution for Pollution?”, South Royalton, Vermont, Dec. 8, 2000.

“The Various Economic Theories of Environmental Taxation: Their Implications for Tax Design and Fiscal Politics,” First Annual Global Conference on Environmental Taxation Issues, Cleveland, Ohio, June 9, 2000.

Panelist, Conference on the Impact of Climate Change on Vermont’s Economy, sponsored by the Quebec-Labrador Foundation’s Atlantic Center for the Environment, Nov. 12, 1999.

“The Policy and Politics of Tax Shifting: A Checklist of Challenges,” keynote speech at the Tax Shift Conference sponsored by the W. Alton Jones Foundation, Washington, D.C., Oct. 20, 1999.

"From Bad Taxes to Taxing Bads," a presentation at a conference sponsored by Vermont Businesses for Social Responsibility, Burlington, Vermont, May 21, 1999.

Moderator, "Roundtable on Environmental Income Tax Issues," Environmental Taxation Committee of the American Bar Association's Section of Taxation, Washington, D.C., May 1, 1999.

"Overview of Environmental Tax Shifting and Review of Existing Environmental Taxes in Massachusetts," Tax Shifting Roundtable sponsored by Friends of the Earth, Environmental League of Massachusetts and Tellus Institute, Boston, Massachusetts, Apr. 12, 1999.

Invited Witness, Hearing on Tax Shifting, Ways and Means Committee of the Vermont House of Representatives, Montpelier, Vermont, Apr. 6, 1999.

"The Prospects for Tax Shifting in the United States," Conference on Ecological Tax Reform in an International Perspective, sponsored by the German Association for Ecological Tax Reform, Hamburg, Germany, Mar. 5, 1999. Also moderator of a panel discussion, "The Future of Ecological Taxation."

"Who Pays? Taxation and the Environment," a presentation to the members of Vermont Businesses for Social Responsibility, Montpelier, Vermont, Jan., 1999.

"Introduction to Environmental Taxes," a presentation to a selected group of members of Vermont Businesses for Social Responsibility interested in exploring the organization's potential role in advocating environmental taxation in Vermont, Burlington, Vermont, Oct. 6, 1998.

Respondent to John DeVillars, Regional Administrator, U.S. Environmental Protection Agency, during a panel debate on "Beyond Command and Control, Toward Market Incentives and Initiatives" at a conference sponsored by the University of Southern Maine's Muskie School of Public Service and Yale University's Center for Environmental Law and Policy, Portland, Maine, Apr. 29, 1998.

Speaker during a congressional staff briefing, "Integrating Tax Report with Energy and Environmental Goals: Emerging State Initiatives," sponsored by the Environmental and Energy Study Institute, Washington, DC, Apr. 6, 1998.

Roundtable participant at meetings of the Vermont Legislative Committee to Study Long Term Environmental and Community Development Needs, invited to discuss the possible role of environmental taxes, Fall 1997.

"Environmental Taxes in the United States," Environmental Conference sponsored by the American Council on Germany and the German Marshall Fund, for environmentalists in the United States and Germany, Hanover, New Hampshire, Jan. 1996.

Principal Investigator for an examination of the potential for environmental taxes in the New England states, a project sponsored by the Environmental Law Center at Vermont Law School, 1995 to 1996. The project included research, preparation of publications and the organization of a conference for policy makers in New England jointly sponsored with the Amos Tuck School of Business Administration, "Environmental Taxes: Exploring the Options," May 1996.

"Timber Taxes," Symposium on the Northern Forest Lands and the Law, sponsored by Vermont Law School, South Royalton, Vermont, Sept. 1994.

CIVIC ACTIVITIES

Director, Vermont Advisory Board, Conservation Law Foundation, 2003 to present

Trustee, Society for the Protection of New Hampshire Forests, Concord, NH, 2001 to 2007
Chair, Research Committee
Member, Executive Committee

Director, Upper Valley Community Foundation, Hanover, NH, 1998 to 2003

Trustee, Montshire Museum of Science, Norwich, VT, 1997 to 2003

Trustee, Upper Valley Land Trust, Hanover, NH, 1996 to 1999

Trustee, Museum at Lower Shaker Village, Enfield, NH, 1993 to 1997
Vice President, 1994 to 1997

Member, Board of Directors, River City Arts, White River Junction, VT, 1994 to 1997

Trustee, Connecticut River Watershed Council, 1994 to 1996

Trustee, Maine Chapter of The Nature Conservancy, 1974 to 1978
Chair, Acquisition Committee, 1977 to 1978

Member, Board of Directors, Natural Resources Council of Maine,
1974 to 1978; Executive Committee, 1977 to 1978