

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
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. | present |
| Director, Environmental Tax Policy Institute, Vermont Law School
Organizing and directing an institute that provides research and analysis of state, national and international environmental taxes on a project-by-project basis. Sponsor of the 3 rd Global Conference on Environmental Taxation in 2002; cosponsor of the 4 th through 18 th Global Conferences. | 2000 to present |
| Consultant, New Hampshire Charitable Foundation
Analyzing tax and other data to determine patterns of charitable giving in New Hampshire. | 1995 to 2000 |
| Special Counsel, Dartmouth Medical School
Advising Dartmouth Medical School on its affiliation arrangements with health care institutions. | 1994 to 1999 |
| Fellowship, American Council on Germany
Awarded to support time in Germany researching Germany's experience with environmental taxes. | Spring 1995 |
| Legislative Assistant to Senator Lloyd Bentsen
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. | 1990 to 1993 |
| Attorney, Covington & Burling
Washington, D.C.
Tax practice, with emphasis on tax problems involving tax-exempt and non-corporate clients. | 1984 to 1990 |
| Attorney, The Washington Post
Washington, D.C.
In-house representation of the newspaper on the full range of news and business matters. | 1982 to 1984 |
| Judicial Clerkship
Portland, ME
Law Clerk to the Hon. Frank M. Coffin, Chief Judge
United States Court of Appeals for the First Circuit. | 1981 to 1982 |

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, a.k.a. Green Budget Germany), 2001 to 2013.

Member, Advisory Board, Green Budget Europe, 2015 to present.

Member, Steering Committee, Global Conferences on Environmental Taxation.

PUBLICATIONS

Prologue, in ASPECTOS CONSTITUCIONALES CONTROVERTIDOS DE LA TRIBUTACIÓN AMBIENTAL [CONTROVERSIAL CONSTITUTIONAL ASPECTS OF ENVIRONMENTAL TAXATION] (Rodolfo Salassa Boix, ed., Avocatus 2018).

Carbon Pricing in the Northeast: Looking Through a Legal Lens, 70 NATIONAL TAX JOURNAL 855-878 (2017).

Editor, ENVIRONMENTAL TAXATION AND THE LAW (Edward Elgar 2017) (2 volumes).

Carbon Tax Choices: The Tale of Four States, in THE GREEN MARKET TRANSITION: CARBON TAXES, ENERGY SUBSIDIES AND SMART INSTRUMENT MIXES, Critical Issues in Environmental Taxation, Vol. XIX (Stefan Weishaar et al. eds., Edward Elgar 2017).

Co-editor, THE GREEN MARKET TRANSITION: CARBON TAXES, ENERGY SUBSIDIES AND SMART INSTRUMENT MIXES, Critical Issues in Environmental Taxation, Vol. XIX (Stefan Weishaar et al. eds., Edward Elgar 2017).

Energy Tax Incentives, the US Commerce Clause and EU State Aid: Common Ground, Different Contours, in STATE AIDS, TAXATION AND THE ENERGY SECTOR (Marta Villar Ezcurra ed., Thomson Reuters Aranzadi 2017).

Energy Tax Incentives in the United States: A Comparative Perspective on State Aid, 16 EUROPEAN STATE AID LAW QUARTERLY No. 1, at 34 (2017).

Co-editor, MARKET INSTRUMENTS AND THE PROTECTION OF NATURAL RESOURCES, Critical Issues in Environmental Taxation, Vol. XVIII (Natalie Stoianoff et al. eds., Edward Elgar 2016).

Co-editor, GREEN FISCAL REFORM FOR A SUSTAINABLE FUTURE, Critical Issues in Environmental Taxation, Vol. XVII (Natalie Stoianoff et al. eds., Edward Elgar 2016).

Energy Tax Incentives: United States Perspectives, in ENERGY TAXATION, ENVIRONMENTAL PROTECTION AND STATE AIDS: TRACING THE PATH FROM DIVERGENCE TO CONVERGENCE (Pasquale Pistone & Marta Villar Ezcurra eds., IBFD 2016).

Co-editor, ENVIRONMENTAL PRICING: STUDIES IN POLICY CHOICES AND INTERACTIONS, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION. VOL. XVI (Larry Kreiser et al. eds., Edward Elgar 2015).

Co-editor, CARBON PRICING: DESIGN, EXPERIENCE AND ISSUES, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION. VOL. XV (Larry Kreiser et al. eds., Edward Elgar 2015).

Storms Ahead: Climate Change Adaptation Calls for Resilient Funding, 39 VT. LAW REV. 819 (2015), http://lawreview.vermontlaw.edu/wp-content/uploads/2015/05/39-4-03_Milne.pdf

Taxation's Troubling Toxicity (with Jack Miller), 5 OÑATI SOCIO-LEGAL SERIES, No. 1, 162 (2015), <http://ssrn.com/abstract=2554266>.

The Disclosure Debates: Introduction, 38 VT. LAW REV. 805 (2014), <http://lawreview.vermontlaw.edu/wp-content/uploads/2014/05/03-IntroductionG.pdf>

Environmental Taxes and Fees: Wrestling with Theory, in ENVIRONMENTAL TAXATION AND GREEN FISCAL REFORM: THEORY AND IMPACT, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION, VOL. XIV (Larry Kreiser et al. eds., Edward Elgar 2014).

Co-editor, ENVIRONMENTAL TAXATION AND GREEN FISCAL REFORM: THEORY AND IMPACT, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION, VOL. XIV (Larry Kreiser et al. eds., Edward Elgar 2014).

Co-editor, MARKET BASED INSTRUMENTS: NATIONAL EXPERIENCES IN ENVIRONMENTAL SUSTAINABILITY, VOL. XIII, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION (Larry Kreiser et al. eds., Edward Elgar 2013).

The U.S. Supreme Court Opens a Door: Expanded Opportunities for Environmental Taxes, 43 ENVTL. L. REP. 10406 (2013).

Lead editor (with Mikael Skou Andersen), HANDBOOK OF RESEARCH ON ENVIRONMENTAL TAXATION (Janet E. Milne & Mikael Skou Andersen eds., Edward Elgar, 2012) (paperback edition 2014).

This Book's Approach to Environmental Taxation (Chapter 1), in HANDBOOK OF RESEARCH ON ENVIRONMENTAL TAXATION (Janet E. Milne & Mikael Skou Andersen eds., Edward Elgar 2012).

Lead author (with Mikael Skou Andersen), *Introduction to Environmental Taxation Research* (Chapter 2), in JANET MILNE & MIKAEL SKOU ANDERSEN, eds., HANDBOOK OF RESEARCH ON ENVIRONMENTAL TAXATION (Janet E. Milne & Mikael Skou Andersen eds., Edward Elgar 2012).

Secondary author (with Mikael Skou Andersen), *The Future Agenda for Environmental Taxation Research* (Chapter 26), in HANDBOOK OF RESEARCH ON ENVIRONMENTAL TAXATION (Janet E. Milne & Mikael Skou Andersen eds., Edward Elgar 2012).

Co-editor, GREEN TAXATION AND SUSTAINABILITY, VOL. XII, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION (Larry Kreiser et al. eds., Edward Elgar 2012).

Electric Vehicles: Plugging into the U.S. Tax Code, in CARBON PRICING, GROWTH AND THE ENVIRONMENT, VOLUME XI, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION, VOL. XI (Larry Kreiser et al. eds., Edward Elgar 2012).

Co-editor, CARBON PRICING, GROWTH AND THE ENVIRONMENT, VOLUME XI, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION, VOL. XI (Larry Kreiser et al. eds., Edward Elgar 2012).

Green Tax Indicators, in BERKSHIRE ENCYCLOPEDIA OF SUSTAINABILITY, VOLUME 6: MEASUREMENTS, INDICATORS, AND RESEARCH METHODS FOR SUSTAINABILITY (2012).

Environmental Taxation in the United States: The Long View, 15 LEWIS & CLARK L. REV. 417 (2011).

US Climate Change Policy: A Tax Expenditure Microcosm with Environmental Dimensions, in TAX EXPENDITURES: STATE OF THE ART (Lisa Philipps et al. eds., Canadian Tax Foundation 2011).

Earmarking for Environmental Damage: From Oil Spills to Climate Change, 41 ENVTL. L. REP. 10334 (2011).

Environmental Taxation in the United States: Retrospective and Prospective, in GREEN TAXATION IN EAST ASIA: PROBLEMS AND PROSPECTS (Richard Cullen et al. eds., Edward Elgar 2011).

Green Taxes, in BERKSHIRE ENCYCLOPEDIA OF SUSTAINABILITY, THE LAW AND POLITICS OF SUSTAINABILITY, VOL. 3 (2011).

Co-editor, ENVIRONMENTAL TAXATION AND CLIMATE CHANGE, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION, VOL. X (Larry Kreiser et al. eds., Edward Elgar 2011).

Co-editor, ENVIRONMENTAL TAXATION IN CHINA AND ASIA-PACIFIC, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION VOL. IX (Larry Kreiser et al. eds., Edward Elgar 2011).

A Dark Recession, Green Economy and Red Ink, in CRITICAL ISSUES IN ENVIRONMENTAL TAXATION: INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. VIII (Claudia Soares et al. eds., Oxford University Press 2010).

Watersheds: Runoff from the Tax Code, 34 VT. L. REV. 883 (2010).

Co-editor, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION: INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. VIII (Claudia Soares et al. eds., Oxford University Press 2010).

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

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 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).

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 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 and 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 LAW 1077 (2005).

Foreword, 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 LAW. 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 TAX LAW. 1043 (2003).

Co-editor, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION: INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. 1 (Richmond Law & Tax 2003).

Environmental Taxation: Why Theory Matters, in CRITICAL ISSUES IN ENVIRONMENTAL TAXATION: INTERNATIONAL AND COMPARATIVE PERSPECTIVES, VOL. 1 (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 VT. L. REV. 509 (2002).

Associate Editor, CRITICAL ISSUES IN INTERNATIONAL ENVIRONMENTAL TAXATION: INSIGHTS AND ANALYSIS FOR ACHIEVING ENVIRONMENTAL GOALS THROUGH TAX POLICY (Lawrence Kreiser et al. eds., 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 TAX LAW. 987 (2001).

Environmental Taxes, 53 TAX LAW. 1067 (2000).

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

Environmental Taxes, 52 TAX LAW. 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 TAX LAW. 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 (with Susan Hasson) (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, 19 VT. L. REV. 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

“Combatting the Climate Hoax: State Policy Shields and Swords,” Lecture Series on Alternative Facts and New Realities, Smith College, Nov. 9, 2017.

“Climate Change Goals: Is There a Sheriff in Town? Are Carbon Taxes Outlaws?”, 19th Global Conference on Environmental Taxation, Tucson, Arizona, Sept. 29, 2017.

“Carbon Pricing in the Northeast: Looking through a Legal Lens,” National Tax Association’s Spring Symposium on Taxation in the Trump Era: Reforms, Revenues, and Repercussions, Washington, D.C., May 19, 2017.

“Carbon Tax Choices: A Tale of Four States,” The 17th Global Conference on Environmental Taxation, Groningen, The Netherlands, Sept. 22, 2016.

“Constitutional Competition Law and Energy Tax Incentives in the United States: A Comparison with the EU’s State Aid Rules,” 17th Global Conference on Environmental Taxation, Groningen, The Netherlands, Sept. 23, 2016.

“Carbon and Energy Taxes: Setting the Scene,” State Aid, Taxation and the Energy Sector, Copenhagen, Denmark, Sept. 20, 2016.

“Constitutional Competition Law and Energy Taxation in the US,” State Aids, Taxation and the Energy Sector: Looking for a Better Coordination and Efficiency,” CEU San Pablo University, Madrid, Spain, June 13-14, 2016.

“Carbon Pollution Taxes: The Basics,” Vermont Bar Association Environmental Law Session, Panel on Carbon Pricing, Montpelier, VT, May 24, 2016.

“The US Perspective,” International Workshop on Energy Taxation and State Aids: Analysis of Comparative Law,” Madrid, Spain, April 25, 2016 (videoconference).

“A Legal Stroll Through the Rugged Climate Change Landscape,” Landscape, Design and Environment Speaker Series, Smith College, Feb. 8, 2016.

Testimony, “Carbon Taxes,” Vermont Joint Energy Committee, Oct. 16, 2016 (invited witness).

“Mining the Air and Minding the Consequences: A Dark Cloud Tax,” 16th Global Conference on Environmental Taxation, Sydney, Australia, Sept. 24-26, 2015.

Testimony, “Carbon Taxes: International Experiences,” Vermont House Committee on Natural Resources and Energy, Apr. 22, 2015 (invited witness).

“Carbon Taxes 101,” Energy Independent Vermont Educational Forum, Montshire Museum, Norwich, Vermont, March 5, 2015.

“Carbon Taxes: Dirty Words, Good Policy,” Yale Environmental Law Association, Yale Law School, Feb. 25, 2015.

“Energy Tax Incentives: The United States Perspective,” Conference on Energy Taxation, Environmental Protection and State Aids: Tracing the Path from Divergence to Convergence, Jan. 29, 2015, Madrid, Spain (videoconference).

“Environmentally-related Taxes for Funding Climate Change Adaptation,” Conference on Adaptive Planning for Flooding and Coastal Change in Virginia: Next Steps for the Commonwealth, Williamsburg, VA, Dec. 5, 2014.

“Carbon Taxes,” Renewable Energy Vermont 2014 Conference and Expo, Burlington, VT, Oct. 17, 2014.

“Storms Ahead: Adaptation Calls for Resilient Funding,” 15th Global Conference on Environmental Taxation, Copenhagen, Denmark, Sept. 24-26, 2014.

“Understanding Environmental Taxation: Conceptual Issues in a Global World”, Keynote Speaker, Conference on State Aid, Taxation and Sustainable Growth: Beyond 2020, Aarhus, Denmark, Oct. 31, 2013.

“Environmental Taxation: Wrestling with Theory”, Keynote Speaker, 14th Global Conference on Environmental Taxation, Kyoto, Japan, Oct. 19, 2013.

“Carbon Taxes: A Path Forward?”, Dartmouth College lecture series, Leading Voices in Energy, Sustainability and Security, Hanover, NH, Aug. 1, 2013.

“Taxation’s Troubling Toxicity,” Workshop on Indignation, Socio-economic Inequality and the Role of Law, International Institute for the Sociology of Law, Onãti, Spain, May 30, 2013.

“Environmental Taxation: Exploring the Legal and Policy Niches,” Duke Law School’s Tax Policy Seminar, April 10, 2013.

“Carbon Taxes: International Experiences,” Way Forward Climate Change Solutions Conference, Union of Concerned Scientists, Concord, NH, Feb. 25, 2013.

Panelist, “Energy Taxes in Fiscally Challenged Politics,” 4th Annual Biophysical Economics Conference, University of Vermont Gund Institute for Ecological Economics, Burlington, VT, Oct. 26, 2012.

“The Supreme Court Opens a New Door: Expanded Opportunities for Environmental Taxes,” 13th Global Conference on Environmental Taxation, Vancouver, Canada, Sept. 21, 2012.

Panelist, “The Road Less Traveled: Exploring Niche Tax Practices,” Diversity Committee of the ABA Tax Section, Washington, D.C., May 11, 2012.

“The Treasures and Traps of the Law,” Landscape Studies Program’s Lecture Series, Smith College, Northampton, Massachusetts, April 2, 2012.

“Electric Vehicles: Plugging into the Tax Code,” 12th Global Conference on Environmental Taxation, Madrid, Spain, Oct. 20, 2011.

Roundtable presentation, “Using Taxation to Promote Environmental Protection and Sustainability: A U.S. Perspective,” at the Foundation for Research in Law and Business in Madrid, Spain, Oct. 19, 2011.

“British Columbia’s Carbon Tax,” Pricing Carbon Conference, Wesleyan University, Middletown, CT., Nov. 20, 2010.

“Environmental Taxation in the United States: Retrospective and Prospective,” Conference on Green Taxation in East Asia: Problems and Prospects, Hong Kong, Jan. 29, 2010.

“Climate Change Tax Incentives in the U.S. Tax Code: A Tax Expenditure Microcosm with Environmental Dimensions,” Conference on Tax Expenditures and Public Policy in Comparative Perspective, Toronto, Canada, Sept. 12, 2009.

Speaker, “Panel Briefing on Carbon Taxes” for United States Senate Staff, Washington, D.C., July 13, 2009.

“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,” 8th 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,” 7th 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, Northampton, MA, 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,” 6th 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,” 5th 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, MA, Mar. 14, 2003.

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

Sponsoring host and moderator, 3rd Global Conference on Environmental Taxation, Woodstock, Vermont, Apr. 12-13, 2002.

“Setting the Scene,” Conference on Mountain Resorts: Ecology and the Law, Vermont Law School, South Royalton, VT, Nov. 6, 2001.

Keynote presentation, “What Has the United States Done? A Diagnosis of Federal Environmental Taxes,” 2nd 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,” 1st 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, Burlington, VT, 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, VT, 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, MA, Apr. 12, 1999.

Testimony, Hearing on Tax Shifting, Ways and Means Committee of the Vermont House of Representatives, Montpelier, VT, Apr. 6, 1999 (invited witness).

"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, VT, Jan., 1999.

"Introduction to Environmental Taxes," a presentation to a selected group of members of Vermont Businesses for Social Responsibility, Burlington, VT, 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," 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, ME, Apr. 29, 1998.

Speaker, congressional staff briefing, "Integrating Tax Report with Energy and Environmental Goals: Emerging State Initiatives," sponsored by 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, NH, 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, VT, Sept. 1994.

CIVIC ACTIVITIES

Director, Vermont Advisory Board, Conservation Law Foundation, 2003 to present
Chair, Nominating Committee

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, 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