

CHARLES J. DELMOTTE

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ACADEMIC POSITIONS

August 2022 - Present	Assistant Professor of Law, Michigan State University <ul style="list-style-type: none">Teaching Courses: Basic Income Tax, Trusts and Estates and Tax Policy
2018–2022	Post-Doctoral Fellow, NYU School of Law
2019–2020	Thomas Edison Fellow, George Mason Law School <ul style="list-style-type: none">Fellowship in innovation policy and IP (by invitation)
Spring 2018	Research Fellow, NYU School of Law
2016–2018	Adam Smith Fellow in Political Economy, George Mason University <ul style="list-style-type: none">Two consecutive fellowships in the Economics Department for the study of democratic politics, the market economy, and the strategic relationship between the public and the private sector. (by invitation)
Spring 2017	Visiting Researcher, Max Planck Institute for Tax Law (Munich) <ul style="list-style-type: none">Joined this Tax Institute and worked with Professor Wolfgang Schön on my Article on taxation of capital income
Autumn 2016	Visiting Researcher, King's College London Department of Political Economy <ul style="list-style-type: none">Studied the political economy of tax policy with Professors Carmen Pavel and Mark Pennington
Spring 2016	Visiting Researcher, University of Arizona Philosophy Department <ul style="list-style-type: none">Studied the implications of social contract theory for tax law with Professors Jerry Gaus and Dave Schmidtz
Spring 2013–Spring 2018	Instructor and PhD Student, Ghent Law School <ul style="list-style-type: none">Courses: Jurisprudence (solo teacher); Legal Philosophy (co-teacher); Ethics and Law (teaching assistant); Moral Philosophy (teaching assistant)

EDUCATION

June 2018	PhD in Law (Ghent University) <ul style="list-style-type: none">Dissertation Title: "Taxation Without Romance: Essays on the Ethics and Economics of Tax Law"
2008–2011	JD, Ghent University, summa cum laude
2004–2008	BA and MA, philosophy, Ghent University, magna cum laude

JOURNAL ARTICLES

Toward a Blockchain-Driven Tax System, 43 VA. TAX. REV. 1 (forthcoming 2023).

Predistribution Against Rent-Seeking: The Benefit Principle's Alternative to Redistributive Taxation, 39 SOC. PHIL. & POL'Y 1 (forthcoming 2023).

The Case Against Tax Subsidies in Innovation Policy, 48 FLA. ST. L. REV. 285 (2021).

Simple Rules and the Political Economy of Income Taxation: The Strengths of a Uniform Expense Rule, 51 EUR. J.L. & ECON. 1 (2021).

Dynamic Preferences and the Behavioral Case Against Sin Taxes, 32 CONST. POL. ECON. 1 (2021) (with Malte Dold).

Tax Uniformity as a Requirement of Justice, 33 CANADIAN J.L. & JURIS. 59 (2020).

Floods and Mismatched Property Rights, 14 INT'L J. COMMONS 583 (2020) (with Nick Cowen).

The Mirage of Mark-to-Market Taxation: Distributive Justice and Alternatives to Capital Taxation, CRITICAL REV. INT'L SOC. & POL. PHIL. (2019) (with Nick Cowen), DOI: [10.1080/13698230.2019.1644585](https://doi.org/10.1080/13698230.2019.1644585).

Vermogens- en vermogenswinstbelasting geëvalueerd vanuit het recht op eigendom, 503 TIJDSCHRIFT FISCAAL RECHT 521 (2016).

- This article appeared in the leading Belgian journal on tax law, with a title that in English would read: *Wealth Taxes, Capital Gains Taxation and the Right to Private Property*.
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BOOKS AND BOOK CHAPTERS

Different Economic Models of Innovation and Their Relation to the Law, in ARTIFICIAL INTELLIGENCE AND THE LAW 23 (Jan De Bruyne & Cedric Vanleenhove eds., 2023).

Classical Liberalism: Market-Supporting Institutions and Public Goods Funded by Limited Taxation, in POLITICAL PHILOSOPHY OF TAXATION 135 (Robert F. van Brederode ed., 2022) (with Daniel Nientiedt).

The Conception of Taxation: The Romantic Versus the Realistic Point of View, in INTERDISCIPLINARY STUDIES OF THE MARKET ORDER 131 (Donald J. Boudreaux, Christopher J. Coyne & Bobbi Herzberg, eds. 2019).

The Right to Autonomy as a Moral Foundation for the Realization Principle in Income Taxation, in THE PHILOSOPHICAL FOUNDATIONS OF TAX LAW 281 (Monica Bhandari ed., 2017).

What Is Wrong with Endowment Taxation? Self-usership as a Prerequisite for Legitimate Taxation, in BUILDING TRUST IN TAXATION 51 (Bruno Peeters, Hans Gribnau & Jo Badisco eds., 2017).

BASISBOEK ETHIEK EN RECHTSFILOSOFIE (2015) (with JAN VERPLAETSE).

- This book was written in Dutch. Translation: HANDBOOK ETHICS AND LEGAL PHILOSOPHY. It currently serves as the handbook for legal and political philosophy at Ghent University, the University of Antwerp, and Utrecht University.

RESEARCH AND TEACHING INTERESTS

Federal Income Tax; Tax Policy, Innovation Law, Law & Philosophy, Law & Economics

EXPERIENCE IN LAW PRACTICE

June 2013–December 2017	Attorney, De Jaegere Soetaert De Jaegere Lawyers (DSD) (Belgium): <ul style="list-style-type: none">• Business, commercial and insolvency law• Presented Inaugural Address at Opening Ceremony of Belgian bar in 2015 to an audience of ministers and members of High Court of Justice
September 2011–January 2013	Attorney, DLA Piper UK LLP (Brussels): <ul style="list-style-type: none">• National and international insolvency, business recovery, and restructuring, including Sabena bankruptcy (one of largest in Belgian history)• Litigation and legal counseling for multinational clients and firms.

BAR ADMISSIONS

March 2015 Belgium (Admitted at the Bar of Brussels and Kortrijk)

SELECTED PRESENTATIONS

April 23	Classical Liberalism and Public Policy at NYU (Presenter)
March 22	Blockchain + Antitrust Roundtable, Conference Organized by CLI (NYU) (Commentator).
March 22	Public Choice and Regulation, Conference Organized at the Public Choice Society (Commentator)
June 2021	Conference organized by CPIP, George Mason University: Philosophy of IP Law. (Respondent)
May 2021	Center for the Philosophy of Freedom, Brown Bag Series, University of Arizona: Redistribution and Social Contract Theory.
January 2021	Justifying Taxation, Social Philosophy & Policy conference organized by University of Arizona's Center for the Philosophy of Freedom and NYU's Classical Liberal Institute: Redistribution and Social Contract Theory.
October 2020	Lawyering Colloquium at NYU School of Law: The Case Against Tax Subsidies in Innovation Policy.
March 2020	Conference on the Strengths and Weaknesses of Simple Rules, NYU School of Law: A Simple Deduction Rule for a Complex World.
November 2019	Southern Economic Association: Taxation and Innovation.
October 2019	George Mason University: Austrian Law and Economics for Law Professors. (Participant)
May 2019	Conference organized by CPIP, George Mason University: Philosophy of IP Law. (Respondent)
April 2019	Colloquium for the Edison Fellowship organized by CPIP, George Mason University: Taxation and Innovation.
March 2019	Politics, Philosophy and Economics Society (New Orleans): Preference Change: The Case for Simple and General Rules.
February 2019	Colloquium at the Institute for the Study of Markets and Ethics, Georgetown University: The Mirage of Mark-to-Market: Reconciling Entrepreneurial Discovery with Distributive Justice.
October 2018	Colloquium on Market Institutions, NYU Economics Department: The Mirage of Mark-to-Market: Reconciling Entrepreneurial Discovery with Distributive Justice.
March 2018	Politics, Philosophy and Economics Society (New Orleans): In Defense of the Devil: The Epistemic and Constitutional Foundations of the Realization Approach to Capital Taxation.
March 2018	Public Choice Society (Charleston): The Conception of Taxation: The Conventional Versus the Constitutional Point of View.
October 2017	The Political Process & Political Order Colloquium, Adam Smith Fellowship Seminar (Fairfax): The Conception of Taxation: The Conventional Versus the Constitutional Point of View.
March 2017	Brown Bag Seminar, Max Planck Institute for Tax Law and Public Finance (Munich): In Defense of the Devil: The Realization Approach as an Elaboration of the Constitutional Freedom to Contract.
March 2017	Public Choice Society (New Orleans): Tax Uniformity as a Constitutional Principle.
November 2016	Political theory workshop, King's College Department of Political Economy (UK): Tax Uniformity as a Constitutional Principle.
March 2016	Freedom Center Brown Bag Series, Freedom Center, University of Arizona: The Right to Private Property and Taxation.
May 2015	The Bentham House Conference on the Philosophical Foundations of Tax Law, University College London (UK): Wealth and Capital Gains Taxation in Light of the Right to Property and Autonomy.

May 2015	DPE seminar, King's College (UK): The Right to Autonomy as a Justification for the Realization Principle in Income Taxation.
May 2015	Taxation and Trust Conference, University of Antwerp (Belgium): Wealth and Capital Gains Taxation in Light of the Right to Property and Autonomy.
January 2015	The Ethics of Economic Institutions, Utrecht University (Netherlands): Why Endowment Taxation Violates Autonomy: An Exploration of the Right to Self-usership in the Domain of Tax Policy.
August 2014	Conference on Justice and Taxation, Leiden University (Netherlands): Why Endowment Taxation Violates Autonomy: An Exploration of the Right to Self-usership in the Domain of Tax Policy.
July 2014	Colloquium with Research colloquium organized by the Paul Scholten Centre for Jurisprudence, University of Amsterdam: The Rule of Law and Human Rights.
May 2014	Analytic Bioethics in Europe Conference organized by the Journal of Applied Philosophy, Ghent (Belgium): Why Endowment Taxation Violates Autonomy: An Exploration of the Right to Self-usership in the Domain of Tax Policy.

OTHER DEGREES

September–November 2021	<p>Certificate in Blockchain Technologies (MIT Sloan)</p> <ul style="list-style-type: none"> • Six-week in-depth course on the business applications of Blockchain technologies • Law Review Article: “On a Blockchain-Driven Sales Tax” (in progress)
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