

CHARLES DELMOTTE

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ACADEMIC POSITIONS

Associate Professor of Law, Michigan State University	2024 – Present
Assistant Professor of Law, Michigan State University	2022 – July 2024
Postdoctoral Fellow, NYU School of Law	2018–2022
Thomas Edison Fellow, Center for Patent Innovation Policy (Scalia Law School)	2019–2020
Visiting Researcher, Max Planck Institute for Tax Law (Munich)	2017
Visiting Researcher, King's College London Department of Political Economy	2016
Visiting Researcher, Freedom Center, University of Arizona	2016
Instructor and PhD Student, Ghent Law School	2013–2018

EDUCATION

PhD in Law, Ghent University	2018
JD, Ghent University, magna cum laude	2008–2011
MA, philosophy, Ghent University, magna cum laude	2007–2008
BA, philosophy, Ghent University, magna cum laude	2004–2007

SELECTED LAW REVIEW ARTICLES

- Equality Before Tax Law, 83 WASHINGTON AND LEE LAW REVIEW 745 (2026).
- Redistribution without Romance, 66 BOSTON COLLEGE LAW REVIEW 1229 (2025).
- Beyond the Wealth Tax, 76 ALABAMA LAW REVIEW 325 (2024).
- Toward a Blockchain-Driven Tax System, 43 VIRGINIA TAX REVIEW 37 (2023).
- The Case Against Tax Subsidies in Innovation Policy, 48 FLORIDA STATE LAW REVIEW 285 (2021).

SELECTED PEER-REVIEW ARTICLES, BOOKS, AND BOOK CHAPTERS

Predistribution Against Rent-Seeking: The Benefit Principle's Alternative to Redistributive Taxation, 39 SOCIAL PHILOSOPHY & POLICY 188 (2023).

- Reviewed by Young Ran (Christine) Kim on TaxProfBlog:
https://taxprof.typepad.com/taxprof_blog/2024/02/weekly-ssrn-tax-article-review-and-roundup-kim-reviews-delmottes-predistribution-against-rent-seein.html

Dynamic Preferences and the Behavioral Case Against Sin Taxes, 32 CONSTITUTIONAL POLITICAL ECONOMY 80 (2022) (with Malte Dold).

The Mirage of Mark-to-Market Taxation: Distributive Justice and Alternatives to Capital Taxation, 25 CRITICAL REVIEW OF INTERNATIONAL SOCIAL AND POLITICAL PHILOSOPHY 211 (2022) (with Nick Cowen).

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

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

Simple Rules and the Political Economy of Income Taxation: The Strengths of a Uniform Expense Rule, 52 *EUROPEAN JOURNAL OF LAW AND ECONOMICS* 323 (2021).

Tax Uniformity as a Requirement of Justice, 33 *CANADIAN JOURNAL OF LAW AND JURISPRUDENCE* 59 (2020).

Floods and Mismatched Property Rights, 14 *INTERNATIONAL JOURNAL OF THE COMMONS* 583 (2020) (with Nick Cowen).

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., Rowman & Littlefield International 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., Oxford University Press 2017).

Handboek Ethiek en Rechtsfilosofie. Translation: *HANDBOOK ETHICS AND LEGAL PHILOSOPHY*. (Van Gompel & Svacina 2018 (with Jan Verplaetse)

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., Cambridge Intersentia 2017).

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

- This article was published in the leading Belgian journal on tax law, with a title in English that reads: *Wealth Taxes, Capital Gains Taxation, and the Right to Private Property*

WORKS IN PROGRESS

The New Behavioral Foundation for a Negative Income Tax

Reciprocal Redistribution

Reimagining Corporate Taxation: Insights from Antitrust Theory

The Haig-Simons Concept of Income: A Centennial Evaluation (with Jim Chen)

A Legal Theory for Economic Evolution

RESEARCH AND TEACHING INTERESTS

Federal Income Tax; Tax Policy, Trusts and Estates, Corporate Taxation, International Taxation, Innovation Law, Property

TEACHING EXPERIENCE

Basic Income Tax (2022-present, MSU)

Trusts and Estates (2022-present, MSU)

Tax Policy Seminar (2023-present, MSU)

Legal Philosophy (2013-2018, Ghent Uni)

Case Law Analysis (2015-2018, Ghent Uni)

INSTITUTIONAL SERVICE

Faculty Appointments Committee, 2024-2025

International Studies and Programs, 2024-2025

Bar Passage Committee, 2023-2024

Academic Standards, 2022-2023

EXTERNAL ACADEMIC SERVICE

Committee Junior Tax Conference	Co-organizer of the Junior Tax Conference, the nation's organization for junior tax professors, 2023 – present
Co-organizer Tax and Philosophy	Erick Sam (Utah State) and I are establishing a new organization that will unite tax professors nationwide employing philosophical methodologies in tax law, 2023, present

EXPERIENCE IN LAW PRACTICE

Attorney, De Jaegere Soetaert De Jaegere Lawyers (DSD) (Belgium) 2013–2017

- Business, commercial and insolvency law
- Presented the Inaugural Address at the Opening Ceremony of the Belgian bar in 2015 to an audience of ministers and members of the High Court of Justice

Attorney, DLA Piper UK LLP (Brussels) 2011–2013

- National and international insolvency, restructuring, and bankruptcy, including the Sabena bankruptcy (one of the largest in Belgian history)
- Litigation and legal counseling for multinational clients and firms.

BAR ADMISSIONS

Belgium (Admitted at the Bar of Brussels and Kortrijk)

BRIEF SELECTION OF PRESENTATIONS

The New Behavioral Foundation of the Negative Income Tax, Faculty Workshop at MSU College of Law (2026)

Reciprocal Redistribution, NYU Colloquium on Market Institutions (2025)

Equality Before Tax Law, Columbia Tax Colloquium, 2025

Reciprocal Redistribution, London School of Economics, Liberalism Workshop, 2025

Equality before Tax Law, Junior Tax Workshop, 2025

Equality before Tax Law, Law and Society Conference Chicago, 2025

Equality Before Tax Law, Politics, Philosophy and Economics Conference, 2025

Redistribution without Romance, Ordoliberalism Conference, Freiburg University, Germany, 2024

Redistribution without Romance, LPE Roundtable Conference, organized by the Law and Economics Center, 2024

Beyond the Pro-Wealth Tax Consensus at Colloquium on Market Institutions, NYU Economics Department, 2024

Liberalism and Wealth Taxation: Tensions and Solutions at Junior Tax Conference, 2023

Liberalism and Wealth Taxation: Tensions and Solutions at Law and Society, 2023

Toward a Blockchain Driven Tax System at the Lawyering Colloquium at NYU School of Law, 2022

Public Choice and Regulation, Conference Organized at the Public Choice Society, 2022
 Conference organized by CPIP, George Mason University: Philosophy of IP Law, 2021
 Redistributive Taxation and Social Contract Theory at the Center for the Philosophy of Freedom, University of Arizona: Redistribution and Social Contract Theory (2021)
 Redistributive Taxation and Social Contract Theory at NYU Economics (2021)
 The Case Against Tax Subsidies in Innovation Policy at the Lawyering Colloquium at NYU School of Law (2021)
 A Simple Deduction Rule for a Complex World at Conference on the Strengths and Weaknesses of Simple Rules, NYU School of Law (2021)
 Taxation and Innovation at the Colloquium for the Edison Fellowship organized by CPIP, George Mason University (2021)
 Preference Change: The Case for Simple and General Rule at Politics, Philosophy and Economics Society (2019)
 The Mirage of Mark-to-Market: Reconciling Entrepreneurial Discovery with Distributive Justice at the Institute for the Study of Markets and Ethics, Georgetown University (2019)
 The Mirage of Mark-to-Market: Reconciling Entrepreneurial Discovery with Distributive Justice at Colloquium on Market Institutions at NYU Economics Department (2018)
 In Defense of the Devil: The Epistemic and Constitutional Foundations of the Realization Approach to Capital Taxation at Politics, Philosophy and Economics Society (2018)
 The Conception of Taxation: The Conventional Versus the Constitutional Point of View at Public Choice Society (2018)
 In Defense of the Devil: The Realization Approach as an Elaboration of the Constitutional Freedom to Contract at Max Planck Institute for Tax Law and Public Finance (Munich) (2017)
 Tax Uniformity as a Constitutional Principle at Public Choice Society (New Orleans) (2017)
 Tax Uniformity as a Constitutional Principle at Political Theory Workshop, King's College Department of Political Economy (UK) (2016)
 The Right to Private Property and Taxation at the University of Arizona Philosophy Department (2016)
 Wealth and Capital Gains Taxation in Light of the Right to Property and Autonomy at the Philosophical Foundations of Tax Law Conference, University College London (2015)
 The Right to Autonomy as a Justification for the Realization Principle in Income Taxation at DPE seminar, King's College (UK) (2014)

OTHER DEGREES

Certificate in Blockchain Technologies (MIT Sloan School of Management)

2021