

Andrew D. Appleby
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ACADEMIC APPOINTMENTS

Stetson University College of Law

Associate Professor of Law, Sept. 2021-Present

Assistant Professor of Law, July 2018-Aug. 2021

- Courses Taught: Federal Income Tax I; Federal Income Tax II; Business Entities; Comparative Taxation; Multijurisdictional Taxation
- Coach: National Tax Moot Court Competition (2021 National Champions)
- Faculty Advisor: Volunteer Income Tax Assistance (VITA) Program
- Homer and Dolly Hand Award for Excellence in Faculty Scholarship (2021)

New York Law School

Adjunct Professor, Jan. 2017-May 2018

- Courses Taught: Advanced Legal Methods

PUBLICATIONS

Treatise

- Jerome R. Hellerstein, Walter Hellerstein & Andrew Appleby, STATE TAXATION (3d ed., 2021 rev.)

Articles

- *Subnational Digital Services Taxes*, 81 MARYLAND LAW REVIEW (forthcoming 2021).
- *Designing the Tax Supermajority Requirement*, 71 SYRACUSE LAW REVIEW (forthcoming 2021).
- *Platforms: The Postscript*, 100 TAX NOTES STATE 1365 (2021) (with Walter Hellerstein)
- *State Tax Credit Issues Raised by SALT Cap Workaround Legislation*, 99 TAX NOTES STATE 211 (2021) (with Walter Hellerstein)
- *State Estate Taxes and the Due Process Clause*, 98 TAX NOTES STATE 771 (2020) (with Walter Hellerstein)

- *Targeted Taxes: Localities Take Aim at Large Employers to Solve Homelessness and Transportation Challenges*, 98 OREGON LAW REVIEW 477 (2020)
- *Substantive and Enforcement Jurisdiction in a Post-Wayfair World*, 90 TAX NOTES STATE 4 (2018) (with Walter Hellerstein)
- *Leveling the Playing Field: A Separate Tax Regime for International Athletes*, 36 BROOKLYN JOURNAL OF INTERNATIONAL LAW 605 (2011)
- *For the Love of the Game: The Justification for Tax Exemption of Intercollegiate Athletics*, 44 THE JOHN MARSHALL LAW REVIEW 179 (2011)
- *Pay at the Pump: How \$11 Per Gallon Gasoline Can Solve The United States' Most Pressing Challenges*, 40 CUMBERLAND LAW REVIEW 3 (2009)
- *Three's Company: Stone v. Ritter and the Improper Characterization of Good Faith in the Fiduciary Duty "Triad,"* 62 ARKANSAS LAW REVIEW 431 (2009) (with Matthew Montaigne)
- *The Twilight Zone of Insolvency: New Developments in Fiduciary Duty Jurisprudence That May Affect Directors and Officers in the Zone of Insolvency*, 18 NORTON JOURNAL OF BANKRUPTCY LAW AND PRACTICE 3 Art. 2 (2009) (with Jonathan Edwards)
- *Ball Busters: How the IRS Should Tax Record-Setting Baseballs and Other Found Property under the Treasure Trove Regulation*, 33 VERMONT LAW REVIEW 43 (2008)
 - Second Place: 2008 Tannenwald Writing Competition

Shorter Works

- *A Complete Guide to New York's New Manufacturer Incentives*, 76 STATE TAX NOTES 35 (2015) (with Leah Robinson)
- *Heads They Win, Tails You Lose: New York Decombination and Discretionary Adjustments*, 72 STATE TAX NOTES 415 (2014) (with Marc Simonetti & Sahang Hahn)
- *What to Expect When You Are Expecting State Tax Reform*, 66 Tax Executive 15 (2014) (with Todd Lard, Zachary Atkins, and Suzanne Palms)
- *Courting Independence: The Rise of Effective State Tax Courts and Tribunals*, 63 STATE TAX NOTES 475 (2012) (with Scott Wright & Jonathan Feldman)

Works in Progress

- *Now You Can't Leave: State and Local Exit Taxes*
- *Tax Implications of Athletic Department Bifurcation*

EDUCATION

Georgetown University Law Center

LL.M. – Taxation (2010) *With Distinction; Dean's List*

- Fellowship: Graduate Tax Scholar (Full Merit Scholarship)

Wake Forest University School of Law

J.D. (2008) *Cum Laude*

- Wake Forest Law Review: Business Editor
- Law Alumni Council Annual Fund Scholarship (Full Merit Scholarship)

University of Massachusetts - Amherst

M.B.A. (2004)

Florida State University

B.S. (2003) *Magna Cum Laude*

- Management Information Systems and Economics

PROFESSIONAL EXPERIENCE

Pillsbury Winthrop Shaw Pittman LLP – New York, NY

Special Counsel – Tax Group, May 2018-July 2018

Eversheds Sutherland (US) LLP – New York, NY

Partner – Tax Group, Jan. 2018-May 2018

Counsel – Tax Group, Jan. 2016-Dec.2017

Associate – Tax Group, Aug. 2010-Dec. 2015

- Multifaceted tax law practice, including transactional, controversy/litigation, and policy

Alston & Bird LLP – Atlanta, GA

Associate – Energy Infrastructure, Climate and Technology Group, Sept. 2008-Apr. 2009

A2 Global Solutions / The Aldrich Group / Uplinc, Inc. – W. Springfield, MA

IT Consultant, Systems Engineer, Network Engineer, Aug. 2001-July 2005

Bar Membership:

New York – 2010; Georgia – 2008 (inactive)

ACADEMIC & PROFESSIONAL PRESENTATIONS

- Presenter, *Now You Can't Leave: State and Local Exit Taxes*
 - National Tax Association – 114th Annual Conference on Taxation, Detroit, MI (forthcoming Nov. 2021)
 - Southeastern Association of Law Schools – Annual Meeting – New Scholars Workshop (July 29, 2021)

- Junior Tax Scholars Workshop, University of San Diego School of Law (June 11, 2021)
- Presenter, *Subnational Digital Advertising Taxes*
 - Southeastern Association of Law Schools – Annual Meeting – New Scholars Workshop (Aug. 3, 2020)
 - Junior Tax Scholars Workshop, University of Utah College of Law (Oct. 16, 2020)
- Presenter, *Designing the Tax Supermajority Requirement*
 - Southeastern Association of Law Schools – Annual Meeting – New Scholars Workshop (Aug. 3, 2020)
- Presenter, *Targeted Taxes: Localities Take Aim at Large Employers to Solve Homelessness and Transportation Challenges*
 - National Tax Association – 112th Annual Conference on Taxation, Tampa, FL (Nov. 21, 2019)
 - Southeastern Association of Law Schools – Annual Meeting – New Scholars Workshop – Taxation, Boca Raton, FL (July 31, 2019)
 - Junior Tax Scholars Workshop, University of Richmond School of Law, Richmond, VA (June 7, 2019)
- Panelist, *Tax Policy Discussion Group*
 - Southeastern Association of Law Schools – Annual Meeting – Tax Law (July 29, 2021)
 - Southeastern Association of Law Schools – Annual Meeting – Tax Law (Aug. 4, 2020)
 - Southeastern Association of Law Schools – Annual Meeting – Tax Law, Boca Raton, FL (Aug. 2, 2019)
- Over 100 presentations at professional tax conferences across the country addressing tax insights and developments, including conferences hosted by Tax Executives Institute, Council on State Taxation, North Eastern States Tax Officials Association, and Federal Bar Association

MEDIA COVERAGE & APPEARANCES

- Extensive Media Coverage and Appearances: The New York Times, Tax Notes, Bloomberg TV, Bloomberg Tax/BNA, Law360, TaxProf Blog—including, most recently, quotations in:
 - *Digital Ad Tax Suit Not Ripe, AG Argues*, TAX NOTES (Sept. 20, 2021)
 - *Tax Foundation Finds Flaws in Proposed Digital Ad Tax Regs*, TAX NOTES (Sept. 20, 2021)

- *Comptroller Circulates Proposed Digital Ad Tax Regs*, TAX NOTES (Sept. 6, 2021)
- *State And Local Tax Cases To Watch In The 2nd Half Of 2021*, LAW360 (July 9, 2021)
- *Comptroller Asks Federal Court to Dismiss Suit Over Digital Ad Tax*, TAX NOTES (June 21, 2021)
- *Feds Urge SCOTUS Not to Review New Hampshire Remote Worker Suit*, TAX NOTES (May 31, 2021)
- *State to Issue Regs, Guidance on Digital Ad Tax*, TAX NOTES (May 17, 2021)
- *Digital Advertising Tax Draws More Litigation*, TAX NOTES (Apr. 26, 2021)
- *NASCAR Tax Apportioned By TV Viewership, Ohio Board Affirms*, LAW360 (Apr. 5, 2021)
- *ARPA Draws Courts Into Battle Over 'Strings Attached' Funds*, LAW360 (Apr. 2, 2021)
- *News Analysis: Taking Cues From Other Countries, States Target Big Tech With Taxes*, TAX NOTES (Mar. 29, 2021)
- *145 Million Americans Cannot Afford Another Year Like 2020*, WALLETHUB (Mar. 18, 2021)
- *Tax Injunction Act May Stymie Suit Against Md. Digital Ad Tax*, LAW360 (Feb. 24, 2021)
- *First Suit Filed Over Maryland's Digital Ad Tax*, TAX NOTES (Feb. 22, 2021)
- *Digital Ad Taxes Could Be Changed To Withstand Litigation, Experts Say*, TAX NOTES (Feb. 22, 2021)
- *Appeals Court Still Mum On Volusia Amendment 10 Case As Election Goes Forward*, DAYTONA BEACH NEWS-JOURNAL (June 22, 2020)
- *Sales Tax Reliance Makes Fla. Vulnerable To COVID-19 Fallout*, LAW360 (Mar. 27, 2020)
- *Miller: Backup Levy Wouldn't Double Transportation Tax*, TAMPA BAY TIMES (Mar. 3, 2020)
- *2020's Property Taxes by State*, WALLETHUB (Feb. 25, 2020)
- *Utah Justices Put Foreign Commerce Clause Protections In Doubt*, LAW360 (Nov. 8, 2019)