



International Spillovers in Tax Policy

Speaker Biographies

Rosanne Altshuler is a Professor of Economics at Rutgers University. Her research focuses on federal tax policy and has been published in numerous journals and books. Rosanne is the recipient of the National Tax Association's most prestigious award, the Daniel M. Holland Medal for lifetime achievement in the study of the theory and practice of public finance. She is a former Editor of the *National Tax Journal* and former Editor of the Policy Watch section of *International Tax and Public Finance*. Rosanne has served as President of the National Tax Association and been a member of the Board of Directors of the National Tax Association, the Panel of Economic Advisers of the Congressional Budget Office, and the Board of Trustees of the American Tax Policy Institute. Rosanne has been active in the policy world as Director of the Urban-Brookings Tax Policy Center, Senior Economist to the 2005 President's Advisory Panel of Federal Tax Reform, and Special Advisor to the Joint Committee on Taxation. She has testified before the Senate Finance and House Ways and Means Committee.

Sebastien Bradley is an associate professor of economics in the LeBow College of Business at Drexel University, where he has taught since completing his Ph.D. at the University of Michigan in 2011. Prior to graduate school, Bradley worked as a research assistant at the Federal Reserve Board of Governors and completed his undergraduate degree in economics and biology at Williams College. He also spent ten years affiliated with the U.S. Department of Commerce as a special sworn employee of the Bureau of Economic Analysis. Bradley's research examines the nature and scope of tax-induced distortions to firm and consumer behavior in environments distinguished by the degree of tax transparency and visibility so as to provide practical and theoretical guidance in the area of tax policy design. His work ranges from consideration of tax-motivated income reallocation, patent location, and cross-border M&A activity by multinational corporations to the consequences of limited attention on the part of consumers with respect to property and airline ticket taxes. Bradley's publications have appeared in such outlets as the *Journal of Accounting and Economics*, the *American Economic Journal: Economic Policy*, the *Review of Economics and Statistics*, and the *National Tax Journal*.

Lisa De Simone is an associate professor of accounting at the McCombs School of Business at the University of Texas at Austin. She joined the McCombs School of Business at the University of Texas at Austin as an Associate Professor of Accounting in 2020. Her research examining how multinational corporations and individuals respond to tax incentives worldwide has been published in top accounting and finance journals including the *Journal of Accounting Research*, the *Accounting Review*, the *Journal of Accounting and Economics*, the *Review of Accounting Studies*, *Contemporary Accounting Research*, and the *Review of Financial Studies*. She teaches and has taught tax and personal finance courses to students in BBA, MPA, MBA, and PhD programs. She was previously an Associate Professor at the Stanford Graduate School of Business from 2013 to 2020. She earned a BA in Economics and German Studies from Stanford in 2002, an MS in Accounting from the University of Missouri - Kansas City in 2008, and a PhD in Accounting from the University of Texas at Austin in 2013. Previous work experience includes transfer pricing consulting for Ernst & Young.

Tatiana Falcão is the Coordinator for Helsinki Principle 3 (carbon pricing), at the Coalition of Finance Ministers for Climate Action, hosted by the World Bank. She is also a senior policy expert in international tax and environmental taxation, providing expert consultancy services to the World Bank, the African Tax Administration (ATAF) Forum, and a diverse range of NGOs. Tatiana is a founding



member of the United Nations Subcommittee on Environmental Taxation, and a member of the Scientific Committee of the Africa Tax Research Network (ATRN) of the Africa Tax Administration Forum (ATAF). She was previously with the U.N. Environment Program (UNEP), where she was the manager of the Green Fiscal Policy Network and U.N. DESA, overseeing the work of the Committee of Experts in International Cooperation in Tax Matters. Her research focuses on the interface between international tax law and policy issues, with emphasis on the impact on emerging economies. Her book "A Proposition for a Multilateral Carbon Tax Treaty" was published by the IBFD in 2019. Tatiana is a columnist at Tax Notes International and a frequent contributor to Kluwer International Law Tax Blog. Tatiana is a graduate of the Vienna University of Economics and Business (AU, Ph.D), the University of Cambridge (UK, LL.M) where she was the editor and treasurer of the Cambridge Law Review, and New York University (USA, LL.M). Her bachelor in law was obtained at Universidade Candido Mendes (BRA), *cum laude*.

Lilian V. Faulhaber is a Professor of Law and the Associate Dean for Research and Academic Programs at Georgetown University Law Center. She teaches courses on federal income taxation, tax policy, international taxation, EU tax, and digital taxation. Her writing focuses on U.S. federal income taxation, international taxation, and tax policy. She is a graduate of Harvard College, Cambridge University, and Harvard Law School, where she was editor-in-chief of the Harvard International Law Journal. After law school, Professor Faulhaber clerked for Senior Judge Robert E. Keeton and Judge William G. Young, both on the U.S. District Court for the District of Massachusetts, and was an associate at Cleary Gottlieb Steen & Hamilton LLP in New York. Before joining the Georgetown faculty, Professor Faulhaber was an Advisor to the Base Erosion and Profit Shifting (BEPS) Project at the Organisation for Economic Co-operation and Development (OECD). Prior to her work at the OECD, she was an Associate Professor at Boston University School of Law. In 2013, Professor Faulhaber received Boston University School of Law's Michael W. Melton Memorial Award for Teaching Excellence. In 2018, she received Georgetown Law's Frank F. Flegal Excellence in Teaching Award and Georgetown Law's Faculty Member of the Year Award.

Tracy Gordon is co-director and the acting Robert C. Pozen director of the Urban-Brookings Tax Policy Center, where she researches and writes about fiscal challenges facing state and local governments, including budget trade-offs, intergovernmental relations, and long-term sustainability. Before joining Urban, Gordon was a senior economist with the White House Council of Economic Advisers. She was also a fellow at the Brookings Institution, assistant professor at the University of Maryland School of Public Policy, and fellow at the Public Policy Institute of California. Gordon was a member of the District of Columbia Infrastructure Task Force and the District of Columbia Tax Revision Commission. She serves on the board of trustees for the American Tax Policy Institute and the California Budget and Policy Center. Gordon has written extensively on state and local government finances, including taxes, budgeting, intergovernmental relations, municipal debt, and pensions. She has appeared in the *New York Times*, *Wall Street Journal*, and *Washington Post* and on C-SPAN, Fox Business News, and NPR. Gordon holds a PhD in public policy with a concurrent MA in economics from the University of California, Berkeley.

Giorgia Maffini is a Special Advisor on Tax Policy and Transfer Pricing at PwC. Before joining PwC, she was the Deputy Head of the Tax Policy and Statistics Division at the OECD Centre for Tax Policy and Administration (2016-2018) where she led the 2018 negotiation and report on the taxation of the digital economy. Before joining the OECD, Giorgia was a senior economist at the Oxford University Centre for Business Taxation (2006-2016). Among others, Giorgia has published in the *American Economic Journal: Economic Policy*, the *Journal of Banking and Finance*, the *Oxford Review of Economic Policy*, the *Oxford Bulletin of Economics and Statistics*, the *European Economic Review* and



the British Tax Review. She holds a PhD in Economics from the University of Warwick (UK) and remains an International Research Fellow at the Oxford University Centre for Business Taxation.

Donald Marron is an Institute fellow and director of economic policy initiatives at the Urban Institute. He conducts research on tax and budget policy and identifies opportunities for Urban to develop policy-relevant research on economic and financial issues. From 2010 to 2013, he led the Urban-Brookings Tax Policy Center. Before joining Urban, Marron served in senior government positions, including as a member of the President's Council of Economic Advisers and acting director of the Congressional Budget Office. He has also taught at the University of Maryland School of Public Policy, the Georgetown Public Policy Institute, and the University of Chicago Graduate School of Business, consulted on major antitrust cases, and been chief financial officer of a health care software start-up. Marron has broad experience in economic policy issues, including America's fiscal challenges, tax reform, energy and environment, and the financial crisis. He has testified frequently before Congress, appears often at conferences and in the media to discuss economic policy, and works to popularize economics through his blog and writings. He is the editor of *30-Second Economics*, which introduces readers to 50 of the most important ideas in economics, and *30-Second Money*, which does the same for finance. Marron currently serves on the boards of FairVote, Pomona College, and the Concord Coalition, advises Fair Observer and YieldStreet, and is a senior research fellow at the Climate Leadership Council. He studied mathematics at Harvard College and received his PhD in economics from the Massachusetts Institute of Technology.

Billy Pizer is Vice President for Research and Policy Engagement at RFF. Previously, he was the Susan B. King Professor at the Sanford School of Public Policy, Duke University. He is also a Research Associate at the National Bureau of Economic Research. His past and current research examines how we value the future benefits of climate change mitigation, how environmental regulation and climate policy can affect production costs and competitiveness, and how the design of market-based environmental policies can address the needs of different stakeholders. Most recently, he has been examining the potential role of solar radiation management (injection of aerosols in the stratosphere) in climate change policy, in addition to mitigation and adaptation. He is currently a member of the NASEM Committee on Accelerating Decarbonization in the United States. He was actively involved in creation of an environmental program at Duke Kunshan University in China, a collaborative venture between Duke University, Wuhan University, and the city of Kunshan. He recently served as Associate Dean for Academic Programs and Senior Associate Dean for Faculty and Research at the Sanford School. From 2008 to 2011, he was Deputy Assistant Secretary for Environment and Energy at the U.S. Department of the Treasury, overseeing Treasury's role in the domestic and international environment and energy agenda of the United States. Prior to that, he was a researcher at Resources for the Future for more than a decade. He has written more than sixty peer-reviewed publications, books, and articles, and holds a PhD and MA in economics from Harvard University and BS in physics from the University of North Carolina at Chapel Hill.

Catrina Rorke is senior vice president for policy and research at the Climate Leadership Council and executive director of the Center for Climate and Trade. In her role at the Council, she develops the details of the Baker-Shultz Carbon Dividends proposal, manages the Council's research program, and supports its advocacy and outreach activities. Prior to joining the Council, Ms. Rorke founded the energy and environment program at the R Street Institute, a free-market and limited government public policy organization where she served as director of energy policy and senior fellow. She also founded the energy program at the center-right American Action Forum, an economic, domestic, and fiscal policy think tank. As a legislative assistant to former U.S. Rep. Bob Inglis of South Carolina, Ms. Rorke helped develop the first Republican-sponsored carbon tax bill. She began her career as a presidential management fellow with the National Oceanic and Atmospheric Association. Ms. Rorke



has been recognized for her leadership in energy and climate policy by E&E News, The Hill, National Journal, and Grist, and her work has been published in national, local, and trade media. She supports center-right policy work by serving as a board member and advisor to several policy-focused organizations.

Stephanie Soong Johnston is chief correspondent for *Tax Notes Today International*, whose beats include the OECD, the G-20, and tax issues related to the digital economy. Stephanie was included among ICAEW's #Economia50 list of the most influential sources of finance news and information in social media for 2016 and 2018. She was also featured on International Tax Review's Global Tax 50 list of influential individuals, organizations and geopolitical events in the tax world in 2016. A Canadian national, she has a bachelor's degree from the University of California, Irvine, and a master's degree from Northwestern University's Medill School of Journalism.