

Tessa R. Davis

Miles and Ann Loadholt Professor of Law • University of South Carolina Joseph F. Rice School of Law

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LEGAL TEACHING EXPERIENCE

Miles and Ann Loadholt Professor of Law Aug 2025 - Present
Professor of Law Aug 2023 – Aug 2025
Associate Professor of Law (with tenure) Aug 2019 – Aug 2023
Assistant Professor of Law July 2014 – Aug 2019
University of South Carolina Joseph F. Rice School of Law Columbia, South Carolina
Courses Taught: Income Tax, Corporate Tax, Partnership Tax, Taxation of Property Transactions, Tax Policy, Property, Feminist Legal Theory, Law and Literature, & Tax Reading Group

Visiting Positions

Visiting Associate Professor of Law Lexington, Kentucky
University of Kentucky J David Rosenberg College of Law (Spring 2023)
Courses Taught: Corporate Tax & Family Law

Visiting Associate Professor of Law Athens, Georgia
University of Georgia School of Law (Fall 2022)
Courses Taught: Income Tax & Partnership Tax

Visiting Assistant Professor of Law New Orleans, Louisiana
Tulane University Law School 2012 – 2014
Courses Taught: Income Tax, Taxation of Nonprofits, & Tax Policy

EDUCATION

New York University School of Law New York, New York
LL.M. in Taxation, received May 2012

Honors: Theodore Tannenwald, Jr. Foundation for Excellence in Tax Scholarship 2011
Writing Competition, Honorable Mention Award (*Reproducing Value . . .*)

Florida State University College of Law Tallahassee, Florida
Juris Doctor, *magna cum laude*, received May 2011

Honors: David G. McGunegle, Beverly McLear and Steven M. Goldstein Memorial
Scholar
Phi Delta Phi
Order of the Coif

Florida State Law Review “Outstanding Student Piece of the Year” Award (*Lost in Doctrine . . .*); Attorneys Title Insurance Fund Student Writing Award 2010 (*Keeping the Welcome Mat Rolled Up . . .*)

Activities: *Journal of Land Use & Environmental Law*, Executive Editor (2010-11), Articles & Notes Editor (2009-10); Children in Prison Project, Intern; American Constitution Society, President (2009-10); Public Interest Law Students Association, Programs Director (2008-09); Graduate Teaching & Awards Selection Committee, Member (2010)

The London School of Economics and Political Science London, England
Master of Science in Social Anthropology, with Merit, received December 2007

Dissertation: *Finding the Foundations of the Rwandan Genocide: A Comparative Examination of Weberian and Marxist Arguments on Social Conflict*

Davidson College Davidson, North Carolina
Bachelor of Arts in Anthropology, *magna cum laude*, received May 2006

Honors Thesis: *Bridging the Gap: Biomedicine, Empowerment and Women’s Voices in Pregnancy and Childbirth*

Honors: Phi Beta Kappa, High Honors in Anthropology, Franz Boas Award for Excellence in Anthropology; Charles A. Dana Honors Scholar

PUBLICATIONS

Books

Imagining the Body: Tax, Law, and Our Economic Selves (forthcoming 2026 with Cambridge University Press)

Articles

Revisiting the Tax Treatment of Alimony (with Amy Soled and Jay Soled) 72 KANSAS L. REV. 379 (2023)

Taxing the Cyborg, 101 OREGON LAW REVIEW 137 (2022)

Taxing Choices, 16 FIU LAW REVIEW 327 (2021)

Freezing the Future: Elective Egg Freezing and the Limits of the Medical Expense Deduction, 107 KENTUCKY LAW JOURNAL 373 (2019)

A Human Capital Theory of Alimony and Tax, 25 GEORGE MASON LAW REVIEW 2 (2018)

The Tax-Immigration Nexus, 94 DENV. L. REV. 195 (2017)

Mapping the Families of the Internal Revenue Code, 22 VIRGINIA J. OF SOCIAL POLICY & THE LAW 181 (2015)

Reproducing Value: How Tax Law Differentially Values Fertility, Sexuality & Marriage, 19 CARDOZO J. OF LAW & GENDER 1 (2012)

Lost in Doctrine: Particular Social Group, Child Soldiers and the Failure of U.S. Asylum Law to Protect Exploited Children, 38 FLA. ST. U. L. REV. 653 (2011)

Taking International Law At Its Word and Its Spirit: Re-envisioning Responsibility to Protect as a Binding Principle of International Law, 38 FLA. ST. U. L. REV. 884 (2011)

Keeping the Welcome Mat Rolled-Up: Social Justice Theorists' Failure to Embrace Adverse Possession as a Redistributive Tool, 20 J. TRANSNAT'L L. & POL'Y 73 (2010)

Essays

Critical Tax Meets Law and Political Economy: A Conversation (with Jeremy Bearer-Friend, Bridget J. Crawford, Anthony C. Infanti, Ariel Jurow Kleiman, Goldburn P. Maynard, Jr., Blaine G. Saito, and Clinton G. Wallace) (forthcoming Ohio State Law Journal Online 2027)

Is There a Gendered Body in Tax? (PITT TAX REV. 2025)

Tax and Social Context: Legal Fictions and Tax, American Legal Fictions Symposium, SAVANNAH LAW REVIEW (2017)

Commodification, Precarity, and Identity: A Review of Bridget Crawford's Taxing Sugar Babies 107 Minnesota Law Review Headnotes 59 (2025)

Chapters

Considering Soft Income in RESEARCH HANDBOOK ON CRITICAL TAX STUDIES (forthcoming Edinburgh University Press 2026)

"Taxation and Belonging: The History and Rhetoric of Tax, Full Citizenship, and Community Membership" in *Taxation, Citizenship, and Democracy in the 21st Century*, Eds. Yvette Lind & Reuven Avi-Yonah (Edward Elgar Publishing 2024)

"Tax's Power: Feminism, Tax, and the Making of Society", in *The Political Philosophy of Taxation* (Springer, 2022)

"Taxing Values: What Our Tax Code Says About Us," in *"Demand the Impossible:" Essays in History as Activism*, Westphalia Press (2018)

Reports

"Zambia GESI Analysis", *USAID Revenue For Growth Project*, February 2023 (coauthor as Rule of Law Collaborative Tax Policy Expert with Glasshouse Initiatives Inc. (Glasshouse) and Nangoma Consult Limited (Nangoma))

Briefs

Wallace, Clint and Davis, Tessa, Brief of Amici Curiae Tax Law Professors Tessa Davis and Clint Wallace in Support of Respondent (SC DOR) (October 22, 2021)

Wallace, Clint and Davis, Tessa, Brief of Amici Curiae Tax Law Professors for the South Carolina Supreme Court in Support of Respondent (March 05, 2025)

WORKS IN PROGRESS

Private Nondelegation and the Horseracing Integrity and Safety Authority (with Seth Davis)

The Emergence of Tax Law (Tax as Text project)

The Gift of Debt

CONFERENCES, SYMPOSIA, WORKSHOPS

Presenter, (Re)Making Tax: Addressing Tax Policy Challenges from Multiple Angles Amelia Island, Florida
Discussant U.S. Domestic Tax Policy, 1981–2025: The Beatings Will Continue Until Morale Improves July 2026
Southeastern Association of Law Schools Conference

Invited Panelist, Critical Tax and LPE Roundtable Richmond, VA
Inaugural Association of Law and Political Economy Conference February 2026

Presenter, Considering Soft Income Online
Edinburgh University Press Research Handbook on Critical Tax June 2025

Presenter, The Gift of Debt Chicago, Illinois
Law & Society Annual Meeting May 2025

Invited Panelist, Tax Privacy and the Critical Project Washington, D.C.
ABA Tax Section Meeting May 2025

Panelist, Estate Planning in the Digital Age Columbia, South Carolina
Techinlaw Legal Tech Seminar Series February 2025
University of South Carolina Joseph F. Rice School of Law

Panelist, Teaching Tax: Textbooks, Tools, and Techniques San Francisco, California
AALS Annual Meeting January 2025

Invited Presenter, Is There A Gendered Body in Tax? Washington D.C.
American Tax Policy Institute Tax and Gender Conference October 2024

Presenter, The Emergence of Tax Law Denver, Colorado
Law & Society Annual Meeting June 2024

<i>Invited Presenter, Imagining the Body in Tax</i> University of Georgia School of Law	Athens, Georgia November 2023
<i>Invited Presenter</i> <i>Imagining the Body in Tax</i> Touro Law Faculty Colloquium	Online October 2023
<i>Invited Presenter, Supreme Court Panel</i> Southeastern Association of Law Schools Conference	Boca Raton, Florida July 2023
<i>Moderator, Taxation and Social Impact Panel</i> <i>Presenter, Imagining the Body in Tax</i> Law & Society Annual Meeting	San Juan, Puerto Rico May- June 2023
<i>Invited Presenter, Taxation and Belonging: The History and Rhetoric of Tax, Full Citizenship, and Community Membership</i> The Interlinking between Taxation, Citizenship, and Democracy Workshop Norwegian Business School	Oslo, Norway May 2023
<i>Invited Presenter, Imagining the Body in Tax</i> University of Kentucky J David Rosenberg College of Law	Lexington, Kentucky February 2023
<i>Invited Panelist</i> Digital Asset Valuation Panel Law and Technology Series University of South Carolina School of Law	Columbia, South Carolina February 2023
<i>Consortium Member Representative, Tax Policy Expert</i> Zambia GESI Analysis Research Training Rule of Law Collaborative & Glasshouse Initiatives	Zambia (Online) December 2022
<i>Invited Panelist</i> Digital Humanities Series University of South Carolina	Columbia, South Carolina November 2022
<i>Invited Presenter, Imagining the Body in Tax</i> University of Georgia School of Law	Athens, Georgia November 2022
<i>Invited Presenter, The Gift of Debt</i> Law, Love, and Money Workshop University of Technology (Australia)	Sydney, Australia November 2022
<i>Moderator, Tax Law and Policy: Approaches to Shaping Tax Law and Administration.</i> <i>Presenter, Tax Policy Discussion Group</i> Southeastern Association of Law Schools Conference	Destin, Florida July -August 2022
<i>Invited Presenter, Taxing the Cyborg</i> ASLME Health Law Professors Conference Arizona State University Sandra Day O'Connor College of Law	Phoenix, Arizona June 2022

<i>Invited Presenter, “Tax Aspects of NIL Agreements”</i> A Series of Conversations on Name, Image, & Likeness and the Future of Intercollegiate Athletics SEC Conference Law Schools	Online April 2022
<i>Invited Presenter, Taxing the Cyborg</i> University of Pittsburgh School of Law	Pittsburgh, Pennsylvania November 2021
<i>Invited Presenter, Taxing the Cyborg</i> University of Colorado Law School	Boulder, Colorado October 2021
<i>Invited Presenter, Critical Perspectives on the Biden Tax Plan</i> US vs EU – Academic Discussions on the Biden Tax Plan Copenhagen Business School	Online (Copenhagen) September 2021
<i>Presenter, Taxing the Cyborg, Tax Law, Policy, and Human Beings Panel</i> <i>Moderator, Tax Law Discussion Group</i> <i>Mentor and Commentator, New Scholars Workshop</i> Corporate Law, Financial Markets, and Taxation II Mentee: Christine Kim, <i>Taxing Telework</i> Southeastern Association of Law Schools Conference	Amelia Island, Florida July -August 2021
<i>Presenter, Tax as Text</i> Tax Practice and Interpretation Panel Law & Society Annual Meeting	Online (Chicago) May 2021
<i>Presenter, Tax as Text</i> <i>Moderator</i> Critical Tax Conference University of California-Irvine School of Law	Online (Irvine) April 2021
<i>Invited Presenter, The Inherent Bias of Income</i> Texas A&M Business Law Colloquium	Online October 2020
<i>Invited Presenter, Taxing the Cyborg</i> Health Law Professors Conference Northeastern Law School	Boston, Massachusetts June 2020
<i>Moderator, Administering the 2017 Tax Act: Successes, Challenges, and Opportunities</i> ABA Tax Section Conference	Washington, D.C. May 2020
<i>Presenter, Taxing the Cyborg,</i> Critical Tax Conference University of Florida Levin College of Law	Gainesville, Florida April 2020
<i>Presenter, Tax Cultures of Compliance Tax Policy Panel</i> Southeastern Association of Law Schools Conference	Fort Lauderdale, Florida August 2019

<i>Presenter, The Inherent Bias of Income</i> Carolina Scholars Series University of South Carolina School of Law	Columbia, South Carolina March 2019
<i>Invited Presenter, Taxing Choices</i> Boston College & Tulane Tax Roundtable Tulane Law School	New Orleans, Louisiana March 2019
<i>Invited Presenter, Taxing Choices</i> Faculty Forum Southern Methodist University Law School	Dallas, Texas February 2019
<i>Invited Presenter, Taxing Choices</i> Intellectual Life Series University of Kentucky College of Law	Lexington, Kentucky October 2018
<i>Presenter, Taxing Choices, The Future of Tax Law</i> Southeastern Association of Law Schools Conference	Fort Lauderdale, Florida August 2018
<i>Moderator, Taxation and Inequality Panel</i> <i>Presenter, Taxing Choices</i> Law & Society Annual Meeting	Toronto, Ontario June 2018
<i>Presenter, Freezing the Future: Elective Egg Freezing, and the Limits of the Medical Expense Deduction</i> Critical Tax Conference University of South Carolina	Columbia, South Carolina April 2018
<i>Invited Presenter, (The Problem With?) Taxing Methane,</i> Global Conference on Environmental Taxation University of Arizona Rogers College of Law	Tucson, Arizona September 2017
<i>Presenter, A Human Capital Theory of Alimony and Tax</i> Law & Society Annual Meeting	Mexico City, Mexico June 2017
<i>Presenter, Freezing the Future: Fertility, Choice, and Taxing State of the Art Reproductive Technologies,</i> Junior Tax Scholars Workshop University of Toronto	Toronto, Ontario June 2017
<i>Presenter, A Human Capital Theory of Alimony and Tax,</i> Critical Tax Conference Saint Louis University Law	St. Louis, Missouri April 2017
<i>Invited Presenter, “The Basis of Tax Fictions”</i> American Legal Fictions Symposium Savannah Law School	Savannah, Georgia September 2016
<i>Presenter, Reconsidering Alimony and Tax,</i> State, Local & Federal Tax Policy Workshop <i>Presenter, The Tax-Immigration Nexus,</i> New Scholars Workshop Southeastern Association of Law Schools Conference	Amelia Island, Florida August 2016

Presenter, Reconsidering Alimony and Tax, Junior Tax Scholars Workshop
University of California-Irvine School of Law Irvine, California
June 2016

Presenter, The Tax-Immigration Nexus, Critical Tax Conference
Tulane University Law School New Orleans, Louisiana
April 2016

Invited Presenter, The Tax-Immigration Nexus
Advanced Topics in Taxation Colloquium
Northwestern University School of Law Chicago, Illinois
March 2016

Invited Presenter, Of Tax Crimes and "Bad" Citizens, Citizenship and Tax Symposium
University of Michigan Law School Ann Arbor, Michigan
October 2015

Presenter, Of Tax Evasion and "Bad" Citizens, Tax Policy Panel
Presenter, Sin Taxes, Teaching and Regulating Vice Panel
Southeastern Association of Law Schools Conference Boca Raton, Florida
July 2015

Presenter, Of Tax Evasion and "Bad" Citizens, Junior Tax Scholars Workshop
University of Texas School of Law Austin, Texas
June 2015

Presenter, Citizenship and Taxation, Critical Tax Conference
Northwestern University School of Law Chicago, Illinois
May 2015

Invited Presenter, A Post-Gender Tax Code?, Enhancing Economic Security
for Women Workers Panel
8th Annual Feminist Legal Theory Conference: Applied Feminism and Work Baltimore, Maryland
March 2015

Presenter, Taxing Modern Families, Improving Clarity in Tax Administration Panel
Southeastern Association of Law Schools Conference Amelia Island, Florida
August 2014

Presenter, Taxing Modern Families, Junior Tax Scholars Workshop
Discussant, David Herzog, Marriage Pluralism: Taxing Marriage After Windsor
Discussant, Philip Hackney, Taxing the Unheavenly Chorus: Why Section §501(c)(6) Trade Associations Are
Thoroughly Undeserving of Tax Exemption
American University Washington College of Law Washington, D.C.
June 2014

Discussant, Susannah Takh, The Tax War on Poverty, Tulane Tax Roundtable
Tulane University Law School New Orleans, Louisiana
March 2014

Moderator, Social Engineering and the Tax Code: A Record of Success?
Southeastern Association of Law Schools Conference Palm Beach, Florida
August 2013
Discussant, Tax Policy Workshop
Southeastern Association of Law Schools Conference Palm Beach, Florida
August 2013

Presenter, Mapping the Families of Tax, Faculty Workshop
Tulane University Law School New Orleans, Louisiana
July 2013

Presenter, Family As Status, Family as Contract in the Tax Code
Law & Society Annual Meeting Boston, Massachusetts
June 2013

Invited Presenter, Family As Status . . ., Tulane Law Review Footnote Series
Tulane University Law School New Orleans, Louisiana
April 2013

Presenter, Family As Status . . ., Faculty Workshop
Tulane University Law School New Orleans, Louisiana
March 2013

Invited Presenter, Family As Status . . ., Tulane Tax Roundtable
Tulane University Law School New Orleans, Louisiana
February 2013

Invited Presenter, Family As Status . . ., Faculty Workshop
Florida State University College of Law Tallahassee, Florida
November 2012

Invited Presenter, Reproducing Value, Murphy Institute Public Policy Group
Tulane University Law School New Orleans, Louisiana
October 2012

Discussant, James R. Hines, Jr., *The Redistributive Potential of Wealth Transfer Taxes*
“A Fiscal Trilemma?” Conference
Tulane University Law School New Orleans, Louisiana
October 2012

GRANT-BASED WORK

Tax Policy Expert
Zambian R4G GESI Analysis
Rule of Law Collaborative & Glasshouse Initiatives Fall 2022 – Spring 2023

EDITORIAL WORK

Developmental Editor for Casebook Connect Tax Study Center (Income Tax)
Wolters Kluwer Spring 2017

EXPERIENCE

Trenam, Kemker, Scharf, Barkin, Frye, O’Neill & Mullis Tampa, Florida
Summer Associate May 2009 – August 2009, May 2010 – June 2010

Karen Sandrik, Florida State University College of Law Tallahassee, Florida
Research Assistant September 2010 – April 2011

Botswana Court of Appeal Lobatse, Botswana
Judicial Clerk July 2010
Drafted legal opinions and bench memoranda as a clerk for the Justices of Botswana’s highest court.

Children in Prison Project Tallahassee, Florida
Legal Intern August 2009 – Jan 2010

First Amendment Foundation
Legal and Legislative Intern

Tallahassee, Florida
February 2009 – May 2009

BAR STATUS

Admitted to the Florida Bar in November 2011