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
Instructor and PhD Student, Ghent Law School	2013–2018

EDUCATION

PhD in Law, Ghent University 2018
- Title: "Taxation without Romance: Essays on the Ethics and Economics of Tax Law"

JD, Ghent University 2008–2011
- Magna Cum Laude: 816/1000

MA, philosophy, Ghent University 2007–2008
- Magna Cum Laude: 799/1000

BA, philosophy, Ghent University 2004–2007
- Magna Cum Laude: 784/1000

SELECTED LAW REVIEW ARTICLES

Equality Before Tax Law, 83 WASHINGTON AND LEE LAW REVIEW 747 (2026).

Redistribution without Romance, 66 BOSTON COLLEGE LAW REVIEW 1229 (2025).

Introduction: Tax Law Symposium, 2025 MICHIGAN STATE LAW REVIEW (symposium special issue with contributions by Zelenak, Grewal, Raskolnikov & Weisbach).

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-REVIEWED ARTICLES

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-seekin.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).

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).

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*

SELECTED 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., 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

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.* (Maklu 2015; 2d ed. 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).

WORKS IN PROGRESS

Poverty, state-dependent risk preferences, and the case for mutual-advantage redistribution (with Malte Dold)

The New Behavioral Theory for a Negative Income Tax

Generality in Public Finance as an Anti-Authoritarian Device — invited contribution to a new Cambridge University Press Elements series in politics, philosophy, and economics (invitation received July 2026)

Taxation and Authoritarianism

Toward a Legal Theory for Economic Evolution

AWARDS & HONORS

- Named a Top 100 Tax Professor in the Nation (TaxProf Blog rankings, by Google Scholar h-index), 2023, 2024, and 2025 – one of the few pre-tenure professors listed
- Michigan State University College of Law Summer Research Stipend, 2022, 2023, 2024, 2025

FELLOWSHIPS & VISITING APPOINTMENTS

Law & Economics Fellow, International Center for Law & Economics (ICLE) 2024–2026

- Two consecutive fellowships in law and economics, 2024–25 and 2025–26 (by invitation)

Thomas Edison Fellow, Center for Patent Innovation Policy (Scalia Law School) 2019–2020

- Fellowship in innovation policy and IP (by invitation)

Visiting Researcher, Max Planck Institute for Tax Law (Munich) 2017

- Joined the Tax Institute and worked with Tax Professor Wolfgang Schön on my Article on taxation of capital income

Adam Smith Fellow in Political Economy, George Mason University 2016–2018

- Two consecutive fellowships on democratic politics, the market economy, and the strategic relationship between both (by invitation)

Visiting Researcher, King's College London Department of Political Economy 2016

- Studied the political economy of tax policy with Professors Carmen Pavel and Mark Pennington

Visiting Researcher, Freedom Center, University of Arizona 2016

- Studied the social contractarian foundations of tax law with Professors Jerry Gaus and Dave Schmidtz

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)

Enrollment: 480 students over four years (455 in Basic Income Tax and Trusts and Estates; 25 in the Tax Policy Seminar), an average of 120 a year on a three-course load. All three courses are electives.

Legal Philosophy (2013–2018, Ghent Uni)
Case Law Analysis (2015–2018, Ghent Uni)

INSTITUTIONAL SERVICE

Founding Director, Program on Technology, Law and Institutional Change (TLIC), 2026–present

- Appointed by the Dean to carry the historic mission of the Center for Law, Technology, and Innovation, focusing on how technology transforms legal practice and the rules that organize society; inaugural speaker series '27.

Professionalism in Action Working Group, 2025–2026

Faculty Appointments Committee, 2024–2025

International Studies and Programs, 2024–2025 and 2025–2026

Bar Passage Committee, 2023–2024

Academic Standards, 2022–2023

Michigan State Law Review Tax Policy Symposium – Led development of the special issue

Student Mentoring – Curriculum adviser (1L–3L) and bar-preparation mentor; mentored students into graduate tax programs including the NYU LL.M. in Taxation, 2022–present

Ghent University–MSU Partnership – Initiated and facilitated the institutional connection between Ghent University Law School and MSU International Studies and Programs, 2024

EXTERNAL ACADEMIC SERVICE

Organizing Committee	The nation's organization for junior tax professors, 2023 – present. I co-organized three conferences
Co-organizer, Tax and Philosophy	Erick Sam (Utah State), Jeesoo Nam (USC), and I are establishing a new organization that will unite tax professors nationwide employing philosophical methodologies in tax law, 2023 – present.
Peer Reviewer	Reviewed academic articles for various journals such as the European Journal of Law and Economics and the Canadian Journal of Law and Jurisprudence.

PROFESSIONAL MEMBERSHIPS

Law and Society Association, 2023–2025
Organizing Committee, Junior Tax Conference, 2023–present

BAR ADMISSIONS

Belgium: Brussels Bar and Kortrijk Bar

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.

PRESENTATIONS

Taxation and Authoritarianism, Junior Tax Conference, Seattle University (2026)
Taxation and Authoritarianism, Law & Economics Fellowship Seminar, ICLE (2026)
Need-Based Risk: The New Behavioral Theory of Poverty Relief, Junior Scholars Colloquium, Annapolis (2026) (competitively selected, eight papers nationally)
The New Behavioral Foundation of the Negative Income Tax, Const. Law and Econ, University of Virginia (2026)
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) (with Malte Dold)
Equality Before Tax Law, Columbia Tax Colloquium (2025)
Reciprocal Redistribution, London School of Economics, Liberalism Workshop (2025)
Equality Before Tax Law, Faculty Workshop, MSU College of Law (2025)
Equality before Tax Law, Junior Tax Workshop (2025)
Reciprocal Redistribution, Law & Economics Fellowship Seminar (2025)
Equality before Tax Law, Law and Society Conference, Chicago (2025)
Equality Before Tax Law, Politics, Philosophy and Economics Conference (2024)
Redistribution without Romance, Ordoliberalism Conference, Freiburg University, Germany (2024)

Redistribution without Romance, LPE Roundtable Conference, organized by the Law and Economics Center (2024) (competitively selected, eight papers from more than eighty submissions)

Beyond the Pro-Wealth Tax Consensus at Colloquium on Market Institutions, NYU Economics Department (2023)

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