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Jeesoo Nam

Associate Professor of Law and Philosophy
University of Southern California

Employment

University of Southern California Associate Professor of Law and Philosophy	2021-present
New York University School of Law Visiting Assistant Professor of Tax Law	2019-2021
NYU Tax Law Review Assistant Editor (Faculty)	2019-2021
Latham & Watkins, LLP Associate, Tax Department	2017-2019
Brooks, Pierce, McLendon, Humphrey & Leonard, LLP Summer Clerk	2015
Joint United Nations Programme on HIV/AIDS (UNAIDS) Intern on Global Report chapters 8 (stigma and discrimination) and 9 (legal restrictions on travel)	2013

Education

Yale Law School Juris Doctor Felix S. Cohen Prize in legal philosophy	2014-2017
Duke University B.S. economics, philosophy With highest distinction and honors Phi Beta Kappa	2010-2014

Publications

Luck Egalitarian Redistribution: What Should We Do About Addiction?, TAX L. REV. (forthcoming 2025)

[*Addiction, Responsibility, and a Sorites Problem*](#), 28 J. ETHICS & SOC. PHIL. 242 (2024)

[*Just Taxation of Crime: Should the Commission of Crime Change One's Tax Liability?*](#), 54 ARIZ. ST. L.J. 1213 (2022)

[*Lenity and the Meaning of Statutes*](#), 96 S. CAL. L. REV. 397 (2022)

[*Taxing Option Luck*](#), 11 U.C. IRVINE L. REV. 1067 (2021)
Awarded Felix S. Cohen Prize in Legal Philosophy

[*Biomedical Enhancements as Justice*](#), 29 BIOETHICS 126 (2015)

Courses Taught

Law and Philosophy Seminar

Taxation

Taxation of Property Transactions

Corporate Tax

Conferences and Workshops

UC Law San Francisco – Tax Policy Colloquium 2025

Philosophy, Politics, and Economics Society – Annual Meeting 2024

University of Wisconsin - Junior Tax Scholars Workshop 2024
Global Tax Justice

King's College London - USC, KCL, Rutgers Philosophy of Law Workshop 2024
The Substitution Theory of Punishment

Duke University – Superdeep Workshop 2024
What's Wrong with Illegal Immigration?

New York University – Philosophy Speaker Series 2024
Luck Egalitarian Redistribution: What should we do about addiction?

Georgetown University Law Center – Tax Law and Public Finance Workshop <i>Luck Egalitarian Redistribution: What should we do about addiction?</i>	2024
Northwestern Pritzker School of Law – Tax Policy Colloquium <i>Luck Egalitarian Redistribution: What should we do about addiction?</i>	2024
NYU School of Law – Conference on Tax and Justice <i>Luck Egalitarian Redistribution: What should we do about addiction?</i>	2023
University of Southern California – Law and Philosophy Workshop <i>What's Wrong with Illegal Immigration?</i>	2023
University of Southern California – USC, KCL, Rutgers Philosophy of Law Workshop <i>Equipoise</i>	2023
University of Southern California – Junior Faculty Workshop <i>Equipoise</i>	2023
Northeastern University – Junior Tax Scholars Workshop <i>Taxing the Innocent</i>	2023
Indiana University – Tax Policy Colloquium <i>Just Taxation of Crime</i>	2023
University of San Diego – Tax Law Speaker Series <i>Just Taxation of Crime</i>	2022
University of Virginia – Autumn Tax Conference <i>Just Taxation of Crime</i>	2022
Law and Society Association – Law, Society, and Taxation <i>Just Taxation of Crime</i>	2022
University of Illinois – Junior Tax Scholars Workshop <i>Just Taxation of Crime</i>	2022
University of Southern California – Legal Theory Workshop <i>Addiction, A Sorites Problem</i>	2022
University of Southern California – Faculty Workshop <i>Lenity and the Meaning of Statues</i>	2022
Loyola Law School – Tax Policy Colloquium <i>Just Taxation of Crime</i>	2021

University of Southern California – Junior Faculty Workshop <i>Just Taxation of Crime</i>	2021
University of Illinois – Program in Law and Philosophy <i>Roundtable on A Consequentialist Defense of Libertarianism</i>	2021
University of Pittsburgh – Law and Language Group <i>Lenity and the Meaning of Statues</i>	2021
NYU School of Law - Lawyering Scholarship Colloquium <i>Lenity and the Meaning of Statues</i>	2020
NYU School of Law - Lawyering Scholarship Colloquium <i>Taxing Option Luck</i>	2019
Duke University - TAA Student Conference <i>North Korea's Human Rights Violations from a Global Perspective</i>	2013