

USC
699 W Exposition Blvd
Los Angeles, CA 90089

E: jnam@law.usc.edu
P: 213.821.8259

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
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

[A Solution to the Problem of Desire Acquisition for Desire Satisfactionism](#), ANALYSIS (forthcoming 2026)

Justice in Tax Enforcement, GA. ST. U. L. REV. (forthcoming 2026)

[What's Wrong with Improperly Entering the United States?](#), LAW & PHIL. (2026)

[Luck Egalitarian Redistribution: What Should We Do About Addiction?](#), 78 TAX L. REV. 75 (2024)

[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

Association of American Law Schools Annual Meeting 2027
Discussant – Criminalizing Disobedience

University of Western Ontario – Law and Language 2026
Workshop
Indexicals in the Constitution

University of Southern California – USC-KCL Philosophy of 2026
Law Workshop
*Better to Let 10 Guilty Persons Escape Taxation than that 1
Innocent Suffer Taxation*

Seattle University – Junior Tax Workshop <i>Better to Let 10 Guilty Persons Escape Taxation than that 1 Innocent Suffer Taxation</i>	2026
University of Florida – Tax Policy Colloquium <i>Justice in Tax Enforcement</i>	2026
Duke University – Tax Policy Seminar <i>Justice in Tax Enforcement</i>	2026
University of Southern California – Law and Philosophy Conference <i>Discussant</i>	2026
University of California Los Angeles – Colloquium on Tax Policy and Public Finance <i>Justice in Tax Enforcement</i>	2026
University of Southern California – Faculty Workshop <i>Justice in Tax Enforcement</i>	2025
Pepperdine University – Tax Policy Workshop <i>Justice in Tax Enforcement</i>	2025
University of Colorado – Junior Tax Workshop <i>Justice in Tax Enforcement</i>	2025
University of Southern California – General Jurisprudence Workshop <i>The Separation of Powers, Metaphysically</i>	2025
Rutgers University - USC, KCL, Rutgers Philosophy of Law Workshop <i>The Principle of Secondary Permissibility and its Threat to the Doctrine of Double Effect</i>	2025
University of Southern California – Faculty Workshop <i>Justice in Tax Enforcement</i>	2025
UC Law San Francisco – Tax Policy Colloquium <i>Desert-Based Taxation</i>	2025
Philosophy, Politics, and Economics Society – Annual Meeting <i>Desert-Based Taxation</i>	2024
Philosophy, Politics, and Economics Society – Annual	2024

Meeting <i>Luck Egalitarian Redistribution: What should we do about addiction?</i>	
University of Southern California – Law and Philosophy Conference <i>Discussant</i>	2024
University of Wisconsin - Junior Tax Scholars Workshop <i>Global Tax Justice</i>	2024
King's College London - USC, KCL, Rutgers Philosophy of Law Workshop <i>The Substitution Theory of Punishment</i>	2024
Duke University – Superdeep Workshop <i>What's Wrong with Illegal Immigration?</i>	2024
New York University – Philosophy Speaker Series <i>Addiction, Responsibility, and a Sorites Problem</i> <i>Luck Egalitarian Redistribution: What should we do about addiction?</i>	2024
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>Desert-Based Taxation</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 Statutes</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 Statutes</i>	2021
NYU School of Law - Lawyering Scholarship Colloquium <i>Lenity and the Meaning of Statutes</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