

# The Business, Entrepreneurship & Tax Law Review

---

Volume 1  
Issue 1 *Spring 2017*

Article 2

---

2017

## Editor's Perspective

Follow this and additional works at: <http://scholarship.law.missouri.edu/betr>

 Part of the [Law Commons](#)

---

### Recommended Citation

*Editor's Perspective*, 1 BUS. ENTREPRENEURSHIP & TAX L. REV. i (2017).

Available at: <http://scholarship.law.missouri.edu/betr/vol1/iss1/2>

This Front Matter is brought to you for free and open access by the Law Journals at University of Missouri School of Law Scholarship Repository. It has been accepted for inclusion in The Business, Entrepreneurship & Tax Law Review by an authorized editor of University of Missouri School of Law Scholarship Repository.

## **EDITOR'S PERSPECTIVE**

It is my greatest honor to write the first letter as the editor for the *Business, Entrepreneurship & Tax Law Review* (“BETR”). This new journal has been many years in the making, and we are happy to publish the inaugural issue. I am incredibly proud of all the hard work the current editorial board and associate members have put into this issue. I would also like to thank our board of advisors: Professors Dennis Crouch, James Levin, Royce Barondes, James Niemann, and our faculty advisor, Professor Michelle Cecil.

This year we hosted, along with the Center for Intellectual Property and Entrepreneurship, the “Implementing and Interpreting the Defend Trade Secrets Act” symposium. The program featured Professor Peter Mennel, Berkeley Law; Mark Halligan, FisherBroyles, LLP; Professor Orly Loble, University of San Diego; Professor Yvette Lisbesman, Saint Louis University School of Law; Professor Robin Effron, Brooklyn Law School; and Professor Dennis Crouch, University of Missouri School of Law. The panelist focused on the underpinnings of the Defend Trade Secrets Act, the domestic and international implications, and the intersection of the Act and employment law.

In this first issue, we published a number of articles. First, Yelena Bosovik's article discussed how to solve the growing problem of blighted properties in St. Louis County. Specifically, if a land bank is established, will it efficiently transfer abandoned and vacant properties into productive use.

Next, Tomislav Krmek explores how multinational entities are shifting their profits from jurisdictions with high tax rates to low tax jurisdictions that result in sovereign governments losing millions of dollars and euros. Profits are moved away from the jurisdiction in which the economic activity occurs and sovereign governments face difficulties in exercising their right to taxation.

Third, Adam Lewental explores intellectual property law and how it can protect against manufacturing infringement after manufacturing becomes decentralized. The article also projects the potential impact of inaction by drawing comparisons in other fields.

Brett Smith's article discusses a major issue facing an expansion of the NFL to London. Namely, it discusses the increase in the players' US tax liability but also the imposition of United Kingdom taxes.

As some of the first legal scholarship to tackle this topic, Jennifer Bennett's article provides an overview of what the tampon tax is, how it became an international cause, and why it matters moving forward. The article outlines the current status of the sales tax on menstrual hygiene products in various states and explores recent legislative attempts to reclassify tampons as tax-exempt necessities. Also examined briefly are Fourteenth Amendment challenges to the taxation of products used inescapably and almost exclusively by women.

In Benjamin Kweskin's article, he discusses *U.S. v. Nosal*, a decision from the U.S. Court of Appeals for the Ninth Circuit, which expanded the scope of the Computer Fraud and Abuse Act. The broadness of the Court's holding could make ubiquitous acts, like consensual password sharing, a criminal activity. This paper weighs the merits of that fear, as raised by the dissenting opinion, and offers improvements to the Computer Fraud and Abuse Act to clarify the law's intent.

Next, Alex Langley examines the effectiveness of environmental tax credits. While the topic has always been a public policy concern, few people have truly delved into the possibility of a world without energy tax credits and why clean energy companies struggle to compete with fossil

fuel companies. The article addresses the instability clean energy companies face when attempting to tax plan and the inability to form as certain entities, and how those advantages are sometimes available to similarly situated fossil fuel entities. Ultimately, the article emphasizes leveling the playing field between the fossil fuel and clean energy industry.

Molly Parato's article analyzes the current legal status of transportation network companies in a rapidly changing regulatory environment. Transportation network companies have greatly impacted the taxi and limousine industry and have led to a change in the regulatory landscape of the industry. This article discusses the effects transportation companies have had on the taxi and limousine industry. The article then analyzes whether specific transportation network companies will continue to grow as expected, perhaps in spite of local governments beginning to adapt to their presence.

Garrett Pratt's article analyzes current U.S. Treasury Department revenue proposals concerning conservation easement deductions. The Internal Revenue Service is heavily litigating cases against landowners who may have overstated the ecological purpose or monetary value of

their easements. Golf course owners are notorious for overvaluing conservation easement donations, which serve only minimal conservation purposes. Garrett's article suggests, instead of promulgating complicated regulations, a ban on golf courses from deduction eligibility creates the most efficient regulatory scheme for preventing taxpayer abuse and avoiding costly litigation.

Thank you for picking up this issue of BETR, as your support of our publication is greatly appreciated. Our staff put in a lot of hours and effort into researching, writing, and editing each submission, so we sincerely hope you enjoy reading these articles!

K. ALEX LANGLEY  
Editor-In-Chief, 2016–2017