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# Jeesoo Nam

Associate Professor of Law and Philosophy  
University of Southern California

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## Employment

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

## Education

<b>Yale Law School</b> Juris Doctor Felix S. Cohen Prize in legal philosophy	2014-2017
<b>Duke University</b> 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)

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

Luck Egalitarian Redistribution: What Should We Do About Addiction?, 78 TAX L. REV. 75 (2026)

[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**

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

Seattle University – Junior Tax Workshop 2026  
*Better to Let 10 Guilty Persons Escape Taxation than that 1  
Innocent Suffer Taxation*

University of Florida – Tax Policy Colloquium 2026  
*Justice in Tax Enforcement*

Duke University – Tax Policy Seminar 2026  
*Justice in Tax Enforcement*

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 Meeting <i>Luck Egalitarian Redistribution: What should we do about addiction?</i>	2024
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>Equipose</i>	2023
University of Southern California – Junior Faculty Workshop <i>Equipose</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	2022

<i>Addiction, A Sorites Problem</i>	
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