

**TRACEY M. ROBERTS**

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**Birmingham, Alabama 35229**

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**ACADEMIC APPOINTMENTS**

**SAMFORD UNIVERSITY, CUMBERLAND SCHOOL OF LAW, Birmingham, Alabama**

Professor of Law, May 2022 - present

Associate Professor of Law, May 2020 – May 2022

Assistant Professor of Law, May 2018 – May 2020

Visiting Assistant Professor of Law, July 2016 – May 2018

*Courses:* Federal Income Taxation: 2016 – present

Real Property: 2018 – present

Taxation of Business Entities: 2024

Climate Change Impacts, Law and Policy: 2023

Partnership Taxation: 2016, 2017, 2018, 2020, 2022

Corporate Taxation: 2019, 2021

Tax Policy: 2017, 2020, 2021

Environmental Law: 2018, 2019, 2021

**UNIVERSITY OF CALIFORNIA, HASTINGS COLLEGE OF THE LAW, San Francisco, California**

Visiting Assistant Professor of Law, August 2014 – June 2016

*Courses:* Federal Income Taxation, Corporate and Partnership Taxation, Tax Policy

**SEATTLE UNIVERSITY SCHOOL OF LAW, Seattle, Washington**

Visiting Assistant Professor of Law, July 2013 – May 2014

*Courses:* Federal Income Taxation, Corporate and Partnership Taxation, Environmental Law

**UNIVERSITY OF LOUISVILLE, LOUIS D. BRANDEIS SCHOOL OF LAW, Louisville, Kentucky**

Assistant Professor of Law, July 2010 – June 2013

*Courses:* Federal Income Taxation, Partnership Taxation, Tax Policy, Property, Climate Change and the Law

**UNIVERSITY OF SOUTH CAROLINA SCHOOL OF LAW, Columbia, South Carolina**

Visiting Assistant Professor of Law, Fall 2012

*Courses:* Federal Income Taxation, Partnership Taxation

**VANDERBILT UNIVERSITY CLIMATE CHANGE RESEARCH NETWORK, Nashville, Tennessee**

Research Affiliate, July 2009 – June 2010

## TRACEY M. ROBERTS

### EDUCATION

**OXFORD UNIVERSITY**, Oxford, England

Postgraduate Diploma in Theology and Religion, anticipated June 2025

**NEW YORK UNIVERSITY SCHOOL OF LAW**, New York, New York

LL.M. in Taxation, May 2009

*Honors:* David F. Bradford Memorial Prize, Dean's Scholarship

**VANDERBILT UNIVERSITY SCHOOL OF LAW**, Nashville, Tennessee

J.D., May 1994

*Honors:* Junius Allison Legal Aid Award, Vanderbilt Bar Association Scholarship, American Jurisprudence Awards in Evidence and Family Law

**HARVARD COLLEGE**, Cambridge, Massachusetts

A.B. *cum laude*, November 1988 in General Studies (Biology)

*Honors:* National Merit Scholarship, R. J. Reynolds Scholarship, Harvard-Radcliffe Academic Scholarship, Elizabeth Cary Agassiz Scholarship

### PUBLICATIONS

#### BOOK

TAX LAW AND THE ENVIRONMENT (Roberta Mann & Tracey Roberts, eds., Lexington Books, 2018). This edited volume provides a comparative and international perspective on environmental taxation in the contexts of environmental protection, energy, conservation, and climate change in the United States, Canada, Latin America, Australia, Asia and Europe.

#### ARTICLES AND BOOK CHAPTERS

*A Man for His Time and for Ours: Cordell Hull - Father of the Federal Income Tax*, 53 CUMB. L. REV. 41 (2022). Cordell Hull is best known for his tenure as U.S. Secretary of State, his work as “Father of the United Nations,” and his receipt of the Nobel Peace Prize in 1945. Hull is less well known for his work to establish another important and enduring institution: the modern income tax. This article explains why Hull regarded the federal income tax as among his chief contributions and reflects on Hull’s vision and intentions for the country and the federal tax system in the present. [Available here.](#)

*Subsidies and the Environment*, in POLICY INSTRUMENTS IN ENVIRONMENTAL LAW (Kenneth Richards & Josephine van Zeben, eds., Edward Elgar, 2020). This chapter describes the policy goals, economics, and conflicts arising with the use of subsidies in the context of the environment.

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*Stranded Assets and Efficient Pricing for Regulated Utilities: A Federal Tax Solution*, 11 COLUMB. J. TAX L. 1 (2019). Stranded assets are capitalized expenditures for business assets, the costs of which may no longer be recovered when changes in markets, technology, or regulations render the assets less competitive or force their premature retirement. The article critiques as wasteful the current policy of passing tax savings from accelerated depreciation through to consumers and investors. It argues for a change in tax and regulatory rules to eliminate waste and offset stranded assets claims by crediting regulated utilities with those tax savings and their returns. [Available here.](#)

*Greenbacks for the Green New Deal*, 17 PITT. TAX REV. 53 (2019) (solicited). The Green New Deal calls for the overhaul of our nation's energy, transportation and manufacturing infrastructure, the conservation of fragile and threatened ecosystems, and the encouragement of sustainable farming practices. This article examines the various plans, describes the economics driving public investment in these resources, and clarifies the types of funding mechanisms that are likely to limit waste and encourage efficient outcomes in moving toward a carbon-neutral future. [Available here.](#)

*The World Trade Organization and Renewable Energy*, in TAX LAW AND THE ENVIRONMENT (Roberta Mann & Tracey Roberts, eds., Lexington Books, 2018). This chapter identifies structural biases in the World Trade Organization agreements and dispute resolution process that undercut efficient environmental regulation.

*The Constitutional Grounding for Environmental Taxation in the United States* in ASPECTOS CONSTITUCIONALES CONTROVERTIDOS DE LA TRIBUTACIÓN AMBIENTAL (CONTROVERSIES IN CONSTITUTIONAL ASPECTS OF ENVIRONMENTAL TAXATION) (Rodolfo Salassa Boix, ed. 2017). This chapter discusses the basis in the U.S. Constitution for the federal use of Pigouvian taxes and subsidies to manage natural resources and protect the environment. [Available here.](#)

*Picking Winners and Losers: Examining the Structure of Tax Subsidies for the Energy Industry*, 41 COLUM. J. ENVTL L. 63 (2016), republished in ENVIRONMENTAL TAXATION AND THE LAW 225 (Janet E. Milne, ed. 2017). This article compares tax subsidies to fossil fuels and renewable energy resources, arguing that the two sets of subsidy structures have disparate effects on marketability, liquidity, transaction costs, and risk, skewing market trajectories for investments. [Available here.](#)

*U.S. "Support" for Renewable Energy*, in LA PROTECCIÓN AMBIENTAL A TRAVÉS DEL DERECHO FISCAL (Rodolfo Salassa Boix, ed., 2015). This chapter questions whether the U.S. provides any effective support for renewable energy, given design flaws in the tax credit system and fossil fuel subsidies that undercut their effectiveness.

*Brackets: A Historical Perspective*, 108 NW. U. L. REV. 925 (2014). This article examines the history of the graduated rates system in the income tax from 1913 to the present, connects changes to key events in the history of the United States, and contextualizes the debate associated with several recent proposals for reform, including "the millionaire surtax." [Available here.](#)

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*The Rise of Rule 4 Institutions: Voluntary Standards, Certification and Labeling Systems*, 40 ECOLOGY L. Q. 101 (2013). Drawing from Calabresi and Melamed's *Property Rules, Liability Rules and Inalienability Rules: One View of the Cathedral*, this article identifies voluntary standards, certification and labeling systems as "Rule 4" institutions: systems that facilitate the trade of entitlements by lowering steep transaction and information costs. The article argues that when *governments* have adopted these systems, a reallocation of property rights may lead to more efficient outcomes. [Available here](#).

*Voluntary Standards, Certification and Labeling Systems: Enhancing Efficiency Through Trade of Entitlements*, in MARKET INSTRUMENTS AND SUSTAINABLE ECONOMY (Ana Yábar Sterling & Pedro M. Herrera eds., 2012). This chapter identifies voluntary standards, certification and labeling systems as one of the few nongovernmental institutions that substitute for government at each stage of the regulatory process and identifies their strengths and weaknesses as regulatory gap-fillers.

*Innovations in Governance: A Functional Typology of Private Governance Institutions*, 22 DUKE ENVTL L. & POL'Y FORUM 67 (2011). This article develops a functional typology of private governance institutions based on the regulatory gap-filling role they play in response to market failures, government failures, collective action problems, and the challenge of funding public goods. The article underscores the importance of funding in effective regulation. [Available here](#).

*Mitigating the Distributional Impacts of Climate Change Policy*, 67 WASH. & LEE L. REV. 209 (2010). This article examines the incidence of climate change proposals and argues that the optimal policy will capture greenhouse gas tax revenues or scarcity rents from a cap-and-trade system and use them to offset the distributional impacts through a refundable tax credit. [Available here](#).

### **OTHER PUBLICATIONS**

TaxProf Blog Social Science Research Network Tax Review and Roundup:

[Roberts Reviews New Articles On Moore v. United States By Avi-Yonah & Clarke](#), February 9, 2024

[Roberts Reviews Hayashi's The Federal Architecture Of Income Inequality](#), December 22, 2023

[Roberts Reviews Tax And The Boundaries Of The Firm By Barry & Fleischer](#), September 29, 2023

[Roberts Reviews Parsons' Taxing Taxonomies](#), August 18, 2023

[Roberts Reviews Gift Tax Consequences Of Luxury Hospitality By Crawford, Haneman & Blattmachr](#), June 30, 2023

[Roberts Reviews Clausing's Capital Taxation And Market Power](#), May 5, 2023

[Roberts Reviews Taxing Luxury Emissions By Wallace & Welton](#), March 17, 2023

[Roberts Reviews Trade, Leakage, And The Design Of A Carbon Tax by Weisbach et al.](#), January 27, 2023

[Roberts Reviews Mann's Targeting Plastic Pollution With Taxes](#), December 9, 2022

[Roberts Reviews Dagan's Tax Justice in the Era Of Mobility And Fragmentation](#), October 28, 2022

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[Roberts Reviews Carbon Pricing And The Elasticity Of Co2 Emissions](#), August 23, 2022  
[Roberts Reviews A Half Century with the Internal Revenue Code, The Memoirs of Stanley S. Surrey](#), June 3, 2022  
[Roberts Reviews Taxation, Aristocracy, And The Constitution](#), April 8, 2022  
[Roberts Reviews Love's Measuring The Flow Of Partnership Income To Tax Havens](#), February 11, 2022  
[Roberts Reviews Zelinsky's The Proposed Regs On ESG Investing](#), January 7, 2022  
[Roberts Reviews Building Better Conservation Easements](#), October 1, 2021  
[Roberts Reviews Property Tax Privateers](#), August 20, 2021  
[Roberts Reviews New Papers By Hackney And Peck](#), June 11, 2021  
[Roberts Reviews Tax Boycotts](#), April 23, 2021  
[Roberts Reviews Insidious Regulatory Taxes](#), October 23, 2020

*Tax Relief for Domestic Violence Survivors*, 22:2 DOMESTIC VIOLENCE REP. 19 (Dec./Jan. 2017), updated and republished in 11:1 FAM. & INTIMATE PARTNER VIOLENCE Q. 49 (2018)

*Web-Based Tools to Enhance Access to Legal Services*, 9 GA. B. J. 46 (Dec. 2003)

*Greedy for the Needy (The Atlanta Associates' Campaign for Legal Services): A Model for Associate-Level Fundraising*, 15 MGMT. INFORMATION EXCH. J. 23 – 29 (2001)

*Nurses' Duty of Care at Discharge*, 96 AORN J. 126 (1996) (with Susan Ziel)

### **WORKS-IN-PROGRESS**

The ESG Case for the Carbon Tax. This article critiques the lax rules under which the U.S. and the E.U. have allocated significant funding for a green transition and their recent and conflicting sets of environmental social and governance criteria. It argues that the potential for waste puts a green transition at risk. Finally, it clarifies how these failings, along with litigation and legislation funded by the fossil fuel industry, advance the case for the carbon tax.

Taxation, Creation, and Our Duties of Care. The Bible contains significant directives toward caring for creation and our neighbor. This chapter, drafted for inclusion in the edited volume to be titled “Render Unto Caesar,” explores the extent to which the U.S. tax system supports or undermines these obligations.

Regulatory Taxation Revisited. This article examines the federal taxing power from doctrinal, economic, and historical perspectives, arguing that, in addition to generating revenue to provide for the common defense and general welfare, the taxing power authorizes the government to exact payment for social costs that private actors impose on the public. The article provides a consistent explanatory theory that reconciles the taxing power cases and proposes a partial answer to the question left open after *NFIB v. Sebelius*: “When does a tax become an unconstitutional penalty?”

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Whiskey, Women and Tax. This article recounts the complex and interlocking history of women's suffrage, prohibition, and the federal income tax in efforts to pass and ratify the 16<sup>th</sup>, 18<sup>th</sup>, and 19<sup>th</sup> Amendments to the U.S. Constitution.

### SELECT PRESENTATIONS

#### *The ESG Case for the Carbon Tax*

- 14<sup>th</sup> Annual Meeting of the Society for Environmental Law and Economics, Cambridge University, England, June 16, 2023
- 12<sup>th</sup> Annual Energy Law Symposium, Texas A&M Law School, Ft. Worth, Texas, March 23, 2023

*Taxation and the High Road to Servitude*, Association of Law, Property, and Society, Annual Meeting, University of Southampton, Southampton, England, May 12, 2023

#### *Whiskey, Women and Tax*

- Works in Progress, Harris Manchester College, Oxford University, November 25, 2022
- Law and Society Association Annual Meeting, Lisbon, Portugal, July 8, 2022
- University of Oregon School of Law Tax Policy Colloquium, November 18, 2020
- 23<sup>rd</sup> Annual Critical Tax Conference, University of Florida, Levin College of Law, April 11, 2020

*Constitutional Support for the Polluter Pays Climate Fund*, 23<sup>rd</sup> Global Conference on Environmental Taxation, University of Parma, Parma, Italy, September 21, 2022

*Taxation in Service to Environmental Stewardship*, Tax and Theology Conference, University of Virginia School of Law, Charlottesville, Virginia, September 16, 2022

*ERISA and ESG*, ComplianceNet, University of Amsterdam, Amsterdam, The Netherlands, July 6, 2022

#### *Regulatory Taxation Revisited / The Taxing Power as a Reverse Takings Clause*

- Society for Environmental Law and Economics, New York University School of Law, England, June 8, 2022
- Sustainability Conference of American Legal Educators at Arizona State University, Sandra Day O'Connor School of Law, May 13, 2022
- Case Western Reserve University School of Law, April 8, 2022
- 2021 Autumn Invitational Tax Conference, University of Virginia School of Law, Charlottesville, Virginia, October 29, 2021
- Junior Tax Workshop, University of Utah, S.J. Quinney College of Law (Virtual), October 2, 2020
- Society for Environmental Law and Economics, Worcester College, Oxford University, Oxford, England, May 27, 2017

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- Association of Law, Property, and Society 8th Annual Meeting, University of Michigan, Ann Arbor, Michigan, May 19, 2017
- Sabin Colloquium, Columbia Law School, New York, New York, May 27, 2016
- Law and Society Association Annual Meeting, Seattle, Washington, May 30, 2015
- National Tax Association Annual Meeting, Santa Fe, New Mexico, November 14, 2014

### *Carbon Dividends and the Political Philosophy of Claims to the Global Commons*

- 22nd Global Conference on Environmental Taxation, University of Groningen, Groningen, The Netherlands (Virtual), September 23, 2021
- Sixth Annual SRP Sustainability Conference of American Legal Educators, at Sandra Day O'Connor College of Law, Arizona State University (Virtual), May 14, 2021

### *The Perils of Private Governance*

- ComplianceNet Conference (Virtual), University College London, June 29, 2021
- EPCR / RegGov Conference (Virtual), Exeter University, June 25, 2021

### *Monopsony, Wages, and the Incidence of the EITC*

- Poverty Law Workshop (Virtual), American University, June 22, 2021
- 2021 Junior Tax Scholars Workshop (Virtual), June 11, 2021

### *The Procedural (and Political) Pathway to the Carbon Tax*

- Law and Society Association Annual Meeting (Virtual), May 29, 2021
- AALS Annual Meeting Agricultural & Food Law, Animal Law, Environmental Law, Natural Resources & Energy Law Sections Works-in-Progress Session (Virtual), January 5, 2021
- 21st Global Conference on Environmental Taxation (Virtual), September 24, 2020

### *Stranded Assets and Efficient Pricing for Regulated Utilities: A Federal Tax Solution*

- National Tax Association Annual Meeting (Virtual), November 19, 2020
- 20<sup>th</sup> Global Conference on Environmental Taxation, Limassol, Cyprus, September 27, 2019
- Law and Society Association Annual Meeting, Washington, DC, May 31, 2019
- 18<sup>th</sup> Annual Meeting, Midwestern Law and Economics Association, University of Alabama, Tuscaloosa, Alabama, September 14, 2018
- Society for Environmental Law and Economics, Notre Dame University, Chicago, Illinois, May 27, 2018

*What the Response to COVID-19 Can Teach Climate Change Advocates*, presented as part of "Flattening the Curve" – COVID-19 and Climate Change webinar panel hosted by the Climate Change of the American Bar Association Civil Rights and Social Justice Section, June 30, 2020

### *AI (Artificial Intelligence) and UBI (Universal Basic Income): Contextualizing Support for the Development of Human and Physical Capital*

- Junior Tax Workshop, University of Richmond School of Law, Richmond, Virginia, June 7, 2019

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- AALS Annual Meeting, Sections on Nonprofit, Education and Philanthropy Law, in New Orleans, Louisiana January 4, 2019

### *Climate Change, Efficiency and the WTO*

- AALS Annual Meeting, Environmental Law, Natural Resources & Energy Law Section, New Orleans, Louisiana, January 5, 2019
- 18<sup>th</sup> Annual Meeting of the Midwestern Law & Economics Association, University of Alabama School of Law, Tuscaloosa, Alabama, September 15, 2018
- Global Conference on Environmental Taxation, Tucson, Arizona, September 27, 2017
- Sustainability Conference of American Legal Educators, Arizona State University, Sandra Day O'Connor School of Law, May 12, 2017

*An Overview and Basic Design Components of Cap-and-trade*, Federal Options for Pricing Carbon, University of Houston Law Center, Houston, Texas, February 21, 2018

*Environmental Opportunities in Comprehensive Tax Reform*, Sabin Colloquium, Columbia Law School, New York, New York, May 4, 2017

*Plato's Laws and the Demands of the Socratic Dialogue*, Association for the Study of Law, Culture and the Humanities, Stanford Law School, Palo Alto, California, April 1, 2017

### *Picking Winners and Losers: Examining Tax Subsidies to the Energy Industry*

- Vanderbilt Law School, Faculty Workshop, March 29, 2017
- Society for Environmental Law and Economics, University of Texas School of Law, Austin, Texas, May 28, 2016
- Global Conference on Environmental Taxation, Sydney, Australia, September 24, 2015
- 2015 Joint Fall CLE Meeting, ABA Sections of Taxation, Real Property, Trust and Estate Law, September 18, 2015
- Sustainability Conference of American Legal Educators, Arizona State University, Sandra Day O'Connor School of Law, May 8, 2015

### *The Environmental Case for the X Tax*

- Law and Society Association Annual Meeting, New Orleans, Louisiana, June 3, 2016
- Junior Tax Workshop, University of Texas School of Law, Austin, Texas, June 4, 2015

*Altruism and Resilience*, Workshop on the Environment and Vulnerability, Smith College, Northampton, Massachusetts, April 9, 2016

International Sustainability Week, Hochschule fur Wirtschaft und Umwelt, Nurtigen-Geislingen, Nurtigen and Geislingen, Germany

- *Private and Public Certification Standards and the WTO*, June 10, 2015
- *California Support for Renewable Energy*, June 10, 2015
- *U.S. "Support" for Renewable Energy*, June 9, 2015



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*The Taxing Power as a Check on Private Property Rights and a Source of Regulatory Authority*, National Tax Association Annual Meeting, Santa Fe, New Mexico, November 14, 2014

*Tax: A Better Mechanism to Protect Rights in the Global Commons*, Tax Justice and Human Rights Symposium, McGill University, Montreal, Quebec, Canada, June 20, 2014

*Energy Industry Tax Subsidies, a Comparative Approach*

- Junior Tax Faculty Workshop, American University Washington College of Law, Washington, DC, June 7, 2014
- Loyola Tax Policy Colloquium, Los Angeles, California, November 4, 2013
- Law and Society Association Annual Meeting, Boston, Massachusetts, May 30, 2013

*Brackets: A Historical Perspective*

- Junior Tax Workshop, University of Miami School of Law, Coral Gables, Florida, May 22, 2013
- Northwestern University Law Review Symposium, Chicago, Illinois, April 5, 2013

*Comments on “Legitimacy and Effectiveness of Transnational Private Regulation” by Fabrizio Cafaggi*, Governance Without Borders: Transnational Private Regulation in the Age of Globalization, Albany, New York, April 25, 2013

*The Rise of Rule 4 Institutions: Voluntary Standards, Certification and Labeling Systems*, Society for Environmental Law and Economics, Indiana University, Maurer School of Law, Bloomington, Indiana, June 1, 2012

*Voluntary Standards, Certification and Labeling Institutions: Enhancing Efficiency Through Trade of Entitlements*

- Global Conference on Environmental Taxation, Madrid, Spain, October 20, 2011
- Association for Law, Property and Society Meeting, Georgetown Law Center, Washington, DC, March 5, 2011

*Incidence and Accidents, Hints and Allegations: Who Will Feel the Impact of Tax Reform?* University Law Review Symposium on The Federal Budget and Debt Reduction, Louis D. Brandeis School of Law, Louisville, Kentucky, October 22, 2011

*Innovations in Governance: A Functional Typology for Examining Private Governance Institutions*

- Society for Environmental Law and Economics, University of Amsterdam, Amsterdam, The Netherlands, June 24, 2011
- Law and Society Association Annual Meeting, San Francisco, California, June 4, 2011
- Colloquium on Environmental Scholarship, Vermont Law School, South Royalton, Vermont, September 22, 2010

*Addressing the Distributional Impacts of Climate Change Policy*, Society for Environmental Law and Economics Meeting, Emory University School of Law, Atlanta, Georgia, March 27, 2010

## TRACEY M. ROBERTS

### HONORS, AWARDS, AND FELLOWSHIPS

2023	Summer Research Grant, Samford University, Cumberland School of Law
2022	Award, William E. and Wylodine H. Hull Fund for Christian Scholarship
2022	Sabbatical Award
2022	Summer Research Grant, Samford University, Cumberland School of Law
2021	Consultant, Rockefeller Family Fund
2021	Blogger, TaxProf Blog, SSRN Review and Roundup
2021	Peer Reviewer, Ph.D. Dissertation, University of New South Wales
2021	Summer Research Grant, Samford University, Cumberland School of Law
2021	Lightfoot, Franklin & White Faculty Scholarship Award
2020	Summer Research Grant, Samford University, Cumberland School of Law
2020	Peer Reviewer, Columbia Law School, Legal Pathways to Deep Decarbonization Implementation Project
2020	Editorial Advisory Board Member, CRITICAL ISSUES IN ENVIRONMENTAL TAXATION
2019	Lightfoot, Franklin & White Faculty Scholarship Award
2019 – 2020	Mann Center Faculty Fellow in Community-Based Learning
2017	Fellow, Institute for Constitutional History Seminar, Stanford Law School
2017	Fellow, Sabin Colloquium on Innovative Environmental Law Scholarship, Columbia Law School
2016	Fellow, Sabin Colloquium on Innovative Environmental Law Scholarship, Columbia Law School
2012	Consultant, Conservation Leadership Partnership
2012	Visiting Professor, Johannes Gutenberg University International Teaching Exchange, Mainz, Germany
2012	Summer Research Grant, University of Louisville, Brandeis School of Law
2011	Consultant, Resources Legacy Fund
2011	Organizer, University of Louisville Law Review Symposium, <i>The Federal Budget and Debt Reduction</i>
2011	Summer Research Grant, University of Louisville, Brandeis School of Law
2009 – 2010	Fellow, Searle-Kauffman Institute on Law, Innovation, and Growth, Ewing Marion Kauffman Foundation and Northwestern Law School
2005	Civil Justice Innovation Award, State Bar of Georgia
2005	Georgia Super Lawyers Rising Star, Super Lawyers and Atlanta Magazine
2004	Veda McKnight Award, Georgia Clients' Council
2002	Professionalism Award, Committee on Professionalism, State Bar of Georgia
2001	Achievement Award, YLD Pro Bono Committee, State Bar of Georgia
1989	Rotary Fellowship, University of Melbourne, Melbourne, Australia

## **TRACEY M. ROBERTS**

### **SERVICE**

#### **SERVICE TO THE UNIVERSITY AND LAW SCHOOL**

Director of Law School Assessments, 2020 – present  
Member, Samford University Diversity Committee, 2022 – present  
Member, Samford University Sustainability Action Team, 2022 – present  
Leader, Christianity and Climate Change Cadre, 2023  
Member, Law School Dean’s Search Committee, 2021 – 2022  
Member, Samford University Academic Affairs Committee, 2018 – 2022  
Secretary, Samford University Academic Affairs Committee, 2020 – 2021  
Member, Cumberland Assessments Committee, 2018 – present  
Member, Cumberland Master of Common Law Committee, 2017 – present  
Member, Cumberland Academic Standards Committee, 2018 – 2020  
Member, Cumberland Strategic Planning Committee, 2018 – 2020  
Faculty Advisor, Cumberland Volunteer Income Tax Assistance Program, 2020 – present  
Faculty Advisor, Cumberland Georgia Bar Association, 2019 – present  
Faculty Advisor, Cumberland Environmental Law Society, 2018 – present  
Faculty Advisor, Cumberland Transactional Law Advocacy Organization, 2018 – present  
Consultant, University of California, Hastings Academic Support Program, 2014 – 2016  
Member, University of California, Hastings Academic Standards Committee, 2016  
Member, University of Louisville Clerkship Committee, 2012  
Member, University of Louisville Governance Committee, 2010 – 2012  
Member, University of Louisville Sustainability Committee, 2011 – 2012

#### **SERVICE TO THE PROFESSION**

January 29, 2024, Cordell Hull, Father of the Income Tax, Tax Chats, a podcast hosted by Jeffrey Hoopes, of the University of North Carolina, Chapel Hill and Scott Dyreng, of Duke University  
September 7, 2023, *Environmental Social Governance: The Change in the Corporate Climate*, Federalist Society Debate, Samford University, Cumberland School of Law,  
March 15, 2023, Panel for Women’s History Month on "State of the State's Water - Why Should Women Care"  
January 26, 2023, American Bar Association, Tax Policy and Simplification Book Club discussion with respect to my book, *Tax Law and the Environment* with colleague, University of Oregon Professor Roberta Mann  
2003 – 2005    Advisor, Access to Justice Committee of the State Bar of Georgia  
2003 – 2005    Member, Georgia Justice Builders  
2000 – 2004    Founder, The Atlanta Associates’ Campaign for Legal Services

## TRACEY M. ROBERTS

### SERVICE TO THE COMMUNITY

- 2020 – 2023     Manager, Food Bank Orders and Donor Gifts, Holy Rosary Food Pantry  
2020             Presentation, “Women, Whiskey, and Tax,” for Right or Privilege? Alabama  
                     Women and the Vote, Vulcan Park and Museum  
2022 – 2023     Member, Prince of Peace Catholic Church  
2019 – 2022     Member, Holy Rosary Catholic Church  
2016 – 2019     Member, St. Stephen the Martyr Catholic Church  
2018             Panelist, “Driving the Industry – How Corporate Procurement Will Drive the  
                     Solar Industry in Alabama,” Alabama Solar Association Meeting  
2017             Interview, National Public Radio’s Marketplace Program, "Tax Brackets"  
2011             Presentation, “Agriculture and Climate Change: Causes and Consequences,”  
                     Environmental Law Section of the Louisville Bar Association Continuing  
                     Education Series, Louisville, Kentucky  
2007 – 2008     Member, Boulder County Planning Commission

### PROFESSIONAL EMPLOYMENT

**JACOBS CHASE FRICK KLEINKOPF & KELLEY, LLC**, Denver, Colorado

*Associate, Real Estate Acquisitions and Development*, January 2006 – July 2008

Represented privately held and public companies in acquisitions and sales transactions, corporate entity formation and organization, and development of mixed-use projects throughout the US and in Mexico. Negotiated and closed purchase and sale transactions; drafted and supervised junior attorneys in drafting contract, financing and closing documentation for acquisitions and dispositions of assets ranging in value from \$5 million to \$250 million. Negotiated and drafted annexation, planning and development documents for municipal annexation and award of development entitlements; represented clients before planning commissions and town councils. Counseled clients in connection with formation and governance of business entities. Advised clients in connection with green development and construction and Leadership in Energy and Environmental Design criteria.

**ATLANTA LEGAL AID SOCIETY, GEORGIA LEGAL SERVICES PROGRAM**, Atlanta, Georgia

*State Technology Advocate*, November 2001 – June 2005

Performed negotiations, project development, volunteer and staff management, marketing, evaluation, and grant writing and reporting for collaborative technology projects to expand access to legal information and legal services throughout Georgia, including two statewide legal web sites, an online survey tool to permit geographically dispersed populations to participate in statewide legal planning process, and a mobile law office project to facilitate outreach. Obtained over \$910,000 in cash, goods and services through grant-writing and awards applications.

## **TRACEY M. ROBERTS**

**ARNALL GOLDEN GREGORY LLP**, Atlanta, Georgia

*Associate, Affordable Housing and Lending Groups*, October 1999 – October 2001

Represented private developers, public housing authorities, and nonprofit organizations in urban redevelopment projects involving the acquisition, financing and development of multi-family, mixed-income, mixed-use affordable housing projects. Reviewed, negotiated, and drafted equity and debt financing documents for Low-Income Housing Tax Credit transactions.

**ALSTON & BIRD, LLP**, Atlanta, Georgia

*Associate, Real Estate Practice Group*, August 1997 – September 1999

Drafted purchase and sale, loan and closing documentation, negotiated lease agreements, performed review of survey, title, permitting, zoning documentation, and closed transactions for multi-family residential, commercial, and assisted-living developments.

**NELSON MULLINS RILEY & SCARBOROUGH, LLP**, Atlanta, Georgia, Columbia, South Carolina

*Associate, Real Estate and Health Care Groups*, May 1994 – July 1997

Represented developers in commercial leasing, acquisitions, and sales transactions; drafted and negotiated leases, purchase and sale agreements, and closing documentation; performed survey and title review, permitting, zoning and other due diligence for raw land and developed properties across 30 states and throughout the Caribbean. Conducted seven DUI and misdemeanor jury trials as a prosecuting attorney through the South Carolina Fifth Circuit Solicitor's Office trial training program.

### **BAR ADMISSIONS**

Georgia (1997), Colorado (2006)