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Honoring a Pioneer

Law Review Lauds Prof. Del Cotto

The 40th anniversaries of two UB Law School institutions — the Buffalo Law Review and Professor Louis A. Del Cotto — were celebrated on April 23 at a gala dinner at the Center for Tomorrow.

It was in 1951 that the Law Review staff published Volume 1, No. 1, of the journal that has become a Buffalo tradition and a respected voice in the world of legal scholarship. Del Cotto, in his first year at the Law School, was a member of that first Editorial Board.

"It was sort of like on-the-job training," he recalled in his keynote address to the attendees. "There were 18 notes and comments by students in that first Law Review — an outstanding number of notes and comments. That's as good as it's going to get.

"It was an auspicious start."

From that first issue, the Law Review has grown to become one of the primary training grounds for law students aspiring to serious professional scholarship. As UB interim President William R. Greiner, in prefatory remarks, put it: "The Law Review has made extraordinary contributions to the development of the Law School. It's one of the wonderful student organizations that distinguishes our law school from any other."

Dean David B. Filvaroff introduced Del Cotto with high praise. "Not only has he been a magnificent teacher," the dean said, "he has been an outstanding scholar with a profound and important national reputation. He has brought honor to himself and to the school."

And Del Cotto's longtime colleague Professor Kenneth Joyce expressed thanks that his friend was "a person who was willing to give of himself as much as he did. And for that I thank him, and I think we should all thank him."

A specialist in federal tax law and tax policy, Del Cotto brought to his remarks a string of stories from his four decades of involvement with the Law Review.

There was the time in 1984, for instance, when the professor and some of his colleagues took issue with a U.S. Supreme Court ruling in a tax-avoidance case. So they decided to write a letter of protest and analysis to Chief Justice Warren Burger — on Law School stationery, Del Cotto admitted. "Talk about chutzpah!" he said.

They didn't hear back. To make a resounding statement, they decided to publish the letter as an article in the Law Review. "It was perhaps more important as a comment on the
judicial process than it was as a statement of tax principles,” Del Cotto said, to laughter from the audience.

The Supreme Court again heard from Buffalo after a 1977 article by Del Cotto in the *Law Review* on Section 1001 of the Internal Revenue Code. “The courts,” Del Cotto recounted, “had struggled with this problem: how to rationalize a tax where there was no apparent value received by the seller of a property.”

When the high court finally decided the issue in 1981, it cited the *Buffalo Law Review* article. But, it said, “the analysis we adopt is different.”

Never mind, Del Cotto said: “The *Review* was a force that the Court had to contend with.”

In an aside, the professor reiterated his longstanding argument that the government should establish a federal court of tax appeals, to speed up the resolution of disputes. “I still think that’s sufficient grounds to remove tax jurisdiction from the Supreme Court,” Del Cotto said. “I also think that it may have the additional advantage of perhaps improving the quality of some of the opinions through the use of a specialized court.”

In closing, Del Cotto acknowledged the long line of editors and advisers who have created in the *Buffalo Law Review* a forum for clear-headed thinking about legal fields as arcane as the Internal Revenue Code.

“I thank the *Review* for giving me the opportunity to put my ideas in print, and to test them in the marketplace,” he said, “for giving me the opportunity to think hard and harder about how to deal with this monster we call the federal tax law. ‘Keep it going into the next 40!’ he urged.

Law School Receives Ford Foundation Grant

The UB Law School has received a $95,000 grant from the Ford Foundation to support the school’s program in public international law.

The grant, which will be awarded over two years, provides research fellowships and summer internships for law students specializing in public international law, and funds student-initiated activities in the field. The grant also funds a U.S.-Canadian moot court competition for first-year students, and UB student participation in subsequent competitions.

UB was one of 24 law schools to receive grants, which were awarded on the recommendation of a group of distinguished legal scholars from a range of academic and professional backgrounds.

Public international law governs relations between governments and includes the United Nations charter and human rights laws.

“The Ford Foundation funding will provide a major impetus to our international law program and permit us to encourage students interested in the field,” said Dean David B. Filvaroff.

Franklin A. Thomas, president of the Ford Foundation, noted that despite great interest in the subject, American law students receive relatively little exposure to public international law.

“These grants will attempt to address that lack by training students who can become future faculty in public international law,” Thomas said. “They also will expose a larger cadre of interested students to the field, thus equipping them for the international dimensions of many legal careers.”

The Ford Foundation has launched this major program to support teaching and scholarship in public international law in light of the increasing importance of the field, said Lucinda Finley, professor of law at UB and a project director for the UB grant.

The Iraqi-Kuwaiti conflict, increasing international trade and the development of the European Economic Community all have stimulated interest in public international law, Finley explained.

In awarding the grant to the University at Buffalo School of Law, the Ford Foundation referred to the “substantial contributions made to the field of public international law by Professor Virginia A. Leary,” as well as to the UB grant proposal’s focus on support for women, minorities and first-year students.

Leary will serve with Finley as a project director of the UB grant.

Vice president of the American Society of International Law, Leary has authored numerous works on the international protection of human rights. A UB faculty member since 1976, she co-directs, with political science Professor Claude E. Welch, the university’s interdisciplinary Human Rights Center. She currently is on sabbatical leave in Geneva, Switzerland, where she is a visiting fellow at the Graduate Institute of International Studies at the University of Geneva.

Finley, a noted scholar in the field of feminist legal studies, has been on the UB faculty since 1989. A graduate of Barnard College and Columbia University Law School, she was an associate professor of law at Yale University, a visiting lecturer at the University of Sydney in Australia and practiced privately with Shea and Gardner, a Washington, D.C., firm, before coming to UB.