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# Talking taxation, from Paris to Buffalo



Law students in the Franco-American Comparative Tax Law Seminar sat in on several Law School classes and watched Professor Lazar teach his class on partnership taxation.

The French Tricolour



“Building relationships and knowledge” was the goal as 33 students – 17

French law students and 16 SUNY Buffalo Law students – gathered in April for intensive study of that universal constant in human governance: taxation.

The Franco-American Comparative Tax Law Seminar was the creation of Associate Professor **Stuart G. Lazar** from SUNY Buffalo Law School, Professor Ludovic Ayrault from Université Paris 1 (Pantheon-Sorbonne) and Theodore Joyce, a Boston-based attorney and adjunct law professor.

Prior to arriving in Buffalo, the French students, accompanied by Ayrault, had a taste of big-city life and tax practice during a visit to New York City. Lazar, Ayrault and SUNY Distinguished Teaching Professor Emeritus Kenneth Joyce had arranged for them such experiences as a day at the U.S. Tax Court in Manhattan, visits to the accounting and tax-practice firm Deloitte and the international law firm Hodgson Russ, and a reception at the French Permanent Mission to the United Nations.

When they arrived at SUNY Buffalo Law School, they sat in on several Law School classes and watched Lazar teach his class on partnership taxation.

For the U.S. students as well as their French counterparts, it was an exercise in learning by teaching. In pairs or as individuals, they presented to their colleagues on topics in tax law from the two countries. These presentations included a comparison of the income tax systems of the two countries, a comparison of France’s value added tax to the American state sales tax regime, discussions relating to methods of business taxation, analyses of the French solidarity tax on wealth and the U.S. estate tax, and the theoretical underpinnings of government’s role in tax law. Those presentations consumed two full days at the Law School, April 11 and 12.

“It was very much a student-driven course,” Lazar says of this inaugural academic exchange. “It just seemed like a great opportunity for our students at a time when we’re trying to increase their international exposure.”

For both sets of students, Lazar said, “we’re trying to give them the flavor of international law, tax law and the combination of the two. We were also hoping they would get to see and learn a little about a different culture. It’s also a networking experience and, maybe, something that will enrich them in their future careers.”

The SUNY Buffalo Law students were

first-, second- and third-years, as well as one student pursuing an LL.M. And while the Buffalo students had varying interests and prior study in tax law, the French students, all in their final year of studies, are set to receive master’s degrees in taxation this June. The seminar was conducted in English, which the French students spoke fluently, Lazar says.

It wasn’t all work. The experience included local flavor such as wings from Duff’s, a visit to Niagara Falls, as well as a potluck with the International Law Students Association and some good American barbecue served up at Lazar’s home.

The hope, Lazar says, is to reverse the direction during the January 2015 bridge term and take some SUNY Buffalo students to Paris for limited-time study at the Sorbonne, where they would have some of the same types of cultural immersion experiences.

Among the SUNY Buffalo students who took the one-credit seminar, the response was positive.

“It was definitely an amazing experience,” says first-year student Anaiss Rijo. “I was happy as a 1L that we were actually able to register for this course. It did involve a lot of research; you had to go beyond your comfort zone, to learn something new so fast and present it in front of strangers. But I was interested in the international aspect, the complexity of two countries coming together.”

The French tax system, she notes, is complicated by the nation’s inclusion in the European Union.

And although the seminar was a whirlwind of activity, they made some friends – staying in touch through LinkedIn and sharing a Facebook page.

Her fellow first-year student Todd Aldinger, who has a background in working on tax policy, says the seminar “turned out surprisingly well for how quickly they put it together. I thought it was a very valuable experience.”

Particularly, he says, the seminar was helpful from a policy perspective – how the two nations understand the purpose of taxation and how that philosophy gets written into law. “It’s always helpful,” Aldinger says, “to be aware that there are different ways of doing things than the Americans do them.”