

Saint Louis University Law Journal

Volume 62
Number 1 *The Sanford E. Sarasohn Conference
on Critical Issues in Comparative and
International Taxation II: Taxation and Migration
(Fall 2017)*

Article 1

2017

Table of Contents

Follow this and additional works at: <https://scholarship.law.slu.edu/lj>



Part of the [Law Commons](#)

Recommended Citation

Table of Contents, 62 St. Louis U. L.J. (2017).

Available at: <https://scholarship.law.slu.edu/lj/vol62/iss1/1>

This Prefatory Matter is brought to you for free and open access by Scholarship Commons. It has been accepted for inclusion in Saint Louis University Law Journal by an authorized editor of Scholarship Commons. For more information, please contact [Susie Lee](#).

SAINT LOUIS UNIVERSITY LAW JOURNAL

Vol. 62, No. 1

FALL 2017

TABLE OF CONTENTS

THE SANFORD E. SARASOHN CONFERENCE ON CRITICAL ISSUES IN COMPARATIVE AND INTERNATIONAL TAXATION II: TAXATION AND MIGRATION

MIGRANTS AND REFUGEES: A EU PERSPECTIVE ON UPHOLDING HUMAN RIGHTS THROUGH TAXATION AND PUBLIC FINANCE	<i>Cristina Trenta</i>	1
TILL OFFSHORE DO US PART: UNCOVERING ASSETS HIDDEN FROM SPOUSES AND TAX AUTHORITIES	<i>Khrista McCarden</i>	19
OFFSHORING TAX ETHICS: THE PANAMA PAPERS, SEEKING REFUGE FROM TAX, AND TAX LAWYER REFERRALS	<i>Heather M. Field</i>	35
BUYING IN: RESIDENCE AND CITIZENSHIP BY INVESTMENT	<i>Allison Christians</i>	51
A TAX-CREDIT APPROACH TO ADDRESSING BRAIN DRAIN	<i>Matthew Lister</i>	73
HUMAN RIGHTS LAW AND THE TAXATION CONSEQUENCES FOR RENOUNCING CITIZENSHIP	<i>William Thomas Worster</i>	85

MIGRATION AND TAXATION IN THE POPULAR IMAGINATION <i>Montano Cabezas</i>	103
BETWEEN BENEFIT AND ABUSE: IMMIGRANT INVESTMENT PROGRAMS..... <i>Leila Adim</i>	121
EXPLORING THE INTERSECTION OF TRADE POLICY, IMMIGRATION, AND TAX LAW: A COORDINATED TAX RESPONSE TO THE “PUSH” FACTORS DRIVING THE CURRENT WAVE OF MIGRATION TO THE UNITED STATES FROM CENTRAL AMERICA..... <i>Genevieve Tokić</i>	137
TAXING OTHERS IN THE AGE OF TRUMP: FOREIGNERS (AND THE POLITICALLY WEAK) AS TAX SUBJECTS..... <i>Henry Ordower</i>	157
CORPORATE MIGRATIONS AND TAX TRANSPARENCY AND DISCLOSURE <i>Diane M. Ring</i>	175
TAX INFORMATION EXCHANGE IMPACT ON FDI: TAX HAVENS CASE STUDY <i>Jan Rohan</i> <i>Lukáš Moravec</i>	193
THE MAURITIUS ROUTE: THE INDIAN RESPONSE..... <i>Ashrita Prasad Kotha</i>	203
THE ELUSIVE DEFINITION OF CORPORATE TAX RESIDENCE <i>David Elkins</i>	219

SEEKING CITIZENSHIP IN THE
SHADOW OF DOMESTIC
VIOLENCE: THE DOUBLE
BIND OF PROVING “GOOD
MORAL CHARACTER”*Nancy E. Shurtz* 237

COMMENT

TWEAKING THE TWENTY-FIRST
AMENDMENT: AN
ARGUMENT AGAINST
DURATIONAL-RESIDENCY
REQUIREMENTS FOR
ALCOHOL BEVERAGE
WHOLESALERS AND
RETAILERS*Keegan J. Shea* 261