

**ANDREW J. HAILE**

Professor of Law  
Elon University School of Law  
201 North Greene Street  
Greensboro, North Carolina 27401  
(336) 279-9213 (direct)  
[ahaile@elon.edu](mailto:ahaile@elon.edu)

**TITLES**

ELON UNIVERSITY SCHOOL OF LAW  
Professor (June 2021 – present)  
Associate Dean for Academic Affairs (June 2013 – June 2016)  
Jennings Professor and Emerging Scholar (September 2012-June 2013)  
Associate Professor (August 2011 – Present)  
Assistant Professor (June 2008 – July 2011)  
Adjunct Professor (Sept. 2007 – June 2008)

**EDUCATION**

STANFORD LAW SCHOOL  
Juris Doctorate (June 2000)  
*Order of the Coif, Law Review*

DAVIDSON COLLEGE  
B.S. Mathematics (May 1994)  
*Salutatorian, Phi Beta Kappa*

**PUBLICATIONS**

*Equity Implications of Paying College Athletes: A Title IX Analysis*  
64 Boston College Law Review \_\_\_\_ (forthcoming 2023)

*Redrafting the Selective Service Act: Women and the Military Draft*  
28 UCLA Women's Law Journal 121 (2021)

*An Even Playing Field: The Goal of Gender Equity in World Cup Soccer*  
98 Oregon Law Review 427 (2020)

*Reconsidering Selective Conscientious Objection*  
52 University of Richmond Law Review 831 (2018)

*Solar Financing in North Carolina: The Untapped Potential of Power  
Purchase Agreements*  
95 North Carolina Law Review 1599 (2017)

*Sales Tax Exceptionalism*  
4 Columbia Journal of Tax Law 136 (2013)

*A Potential Game Changer in E-Commerce Legislation*  
State Tax Notes (March 11, 2013) (co-author)

*Landmark Settlements and Unintended Consequences*  
44 University of Toledo Law Review 101 (2012) (co-author)

*Affiliate Nexus in E-Commerce*  
33 Cardozo Law Review 1803 (2012)

*Constitutional Threats in the E-Commerce Jungle: Amazon, Use Taxes, and Forced Disclosure*  
89 North Carolina Law Review 2011 (2011) (co-author)

*Book Review: Decoding the U.S. Corporate Tax* by Daniel N. Shaviro  
2 Elon Law Review 287 (2011)

*Defending Colorado's Use Tax Reporting Requirement*  
State Tax Notes (September 20, 2010)

*How to Reform North Carolina's Tax Code*  
State Tax Notes (December 20, 2010)

*A Time for Action: Reforming the North Carolina Tax Code*  
2010 North Carolina Law Review Addendum 1 (April 2010)

*Sin Taxes: When the State Becomes the Sinner*  
82 Temple Law Review 1041 (2009)

*Does Federal Law Prevent a U.S. Citizen from Seeking to Satisfy a Judgment Against Iran: Ministry of Defense and Support for the Armed Forces of the Islamic Republic of Iran v. Elahi*  
36 ABA PREVIEW OF U.S. SUPREME COURT CASES 225 (2009)

*Does Federal Law Preempt State-law Claims Alleging that Labeling Cigarettes as "Light" is Misleading: Altria Group, Inc. v. Good*  
36 ABA PREVIEW OF U.S. SUPREME COURT CASES 8 (October 2008)

*North Carolina Secured Transactions Under Revised Article 9 of the Uniform Commercial Code* (2001; supplements 2004, 2006, 2007) (co-author)

## **REPRESENTATIVE PRESENTATIONS**

Moderator, *Reparations through Legal and Economic Lenses*, Elon Law Review Symposium (September 24, 2021)

Moderator, *Reshaping our Electoral System*, Elon Law Review Symposium (September 25, 2020)

Presenter, *Hot Topics Presentation: Federal Legislative Responses to COVID-19*, Elon Law School (May 8, 2020)

Panelist, *Your Youth Soccer Organization Can Survive COVID-19*, United Soccer Coaches Association (April 14, 2020)

Presenter, *Interpreting the Law*, University of North Carolina at Greensboro, American Sign Language Legal Simulation (October 18, 2017)

Discussant, *Law School Curricula and Practice Readiness: Perfect Partners or Strange Bedfellows*, 2017 AALS Annual Meeting (January 5, 2017)

Presenter, *Third-Party Solar Financing*  
Elon University School of Law (April 2016)

Panelist, *Bringing Numbers Into Basic and Advanced Business Associations Courses*, 2015 AALS Annual Meeting (January 4, 2015)

Presenter, *United States and North Carolina Tax Update*  
Senior Lawyers Division, North Carolina Bar Association  
Annual Meeting (November 1, 2014)

Discussant, *School Voucher Litigation: Hart v. State of North Carolina*  
Elon University School of Law  
Diversity Week Discussion (February 2014)

Guest Speaker, *Issues in Internet Taxation*  
University of North Carolina School of Law  
Advanced Topics in Tax Course (November 28, 2012)

Presenter, *Sales Tax Exceptionalism*  
National Tax Association 2012 Annual Conference  
Providence, Rhode Island (November 17, 2012)

Presenter, *Sales Tax Exceptionalism*  
Wake Forest University School of Law  
Faculty Exchange Program (October 25, 2012)

Discussant, *The Affordable Care Act and the Constitution*  
Elon University School of Law  
Federalist Society Panel Discussion (August 28, 2012)

Discussant, *Tax Reform in 2012*  
Discussion Group, Southeastern Association of Law Schools  
2012 Annual Conference (August 2, 2012)

Presenter, *Sales Tax Exceptionalism*  
7<sup>th</sup> Annual Junior Tax Scholars Workshop, University of California  
Hastings School of Law (May 31, 2012)

Presenter, *Are You a (Tax) Delinquent?*  
Elon University School of Law  
Friends and Family Day (September 24, 2011)

Presenter, *State Budget Struggles and Tax Reform*  
2011 J. Nelson Young Tax Institute  
UNC Law School (April 20, 2011)

Moderator and Organizer, *Taxing Internet Sales: The Battle Between States  
and Retailers*, AALS Annual Meeting  
Hot Topics Panel (January 6, 2011)

Presenter, *2010 Estate Planning and Probate Law Survey Course*  
North Carolina Bar Association CLE (October 6, 2010)

Presenter, *Re-Writing Quill: Taxing E-Commerce*  
5th Annual Junior Tax Scholars Workshop  
Notre Dame Law School (June 11, 2010)

Expert Testimony, *Sin Taxes: Issues and Considerations*  
Vermont Blue Ribbon Tax Restructuring Commission (March 16, 2010)

Presenter, *The 2009 North Carolina General Assembly: What It Did and  
Future Directions for Business and the Economy*  
Greensboro Bar Association CLE (October 5, 2009)

## **SHORT WORKS / MEDIA ARTICLES**

*People Not Property Project Gives Voice to Those Lost to History*  
Greensboro News & Record (July 10, 2022)

*The Court's New Man in the Middle*  
Greensboro News & Record (August 5, 2018)

*Power of Precedent Could Save Roe v. Wade Ruling*  
Charleston Post & Courier (July 13, 2018)

Greenville Daily Reflector (July 16, 2018)

*The Con Game of a Constitutional Amendment on Taxes*

Wilmington StarNews, Burlington Times-News, Shelby Star, Gaston Gazette (July 4, 2016)

*Disruptive Technology: The Tax Injunction Act*

TaxProf Blog, (September 28, 2013)

[http://taxprof.typepad.com/taxprof\\_blog/2013/09/haile-.html](http://taxprof.typepad.com/taxprof_blog/2013/09/haile-.html)

*Same Sex Marriage Measure a Travesty*

Greensboro News & Record (September 25, 2011)

*Déjà Vu All Over Again: State Budget Struggles and Tax Reform*

(Manuscript for 2011 J. Nelson Young Tax Institute, UNC Law School, April 29, 2011)

*Business Law Developments*

Notes Bearing Interest (Quarterly Publication of the North Carolina Bar Association's Business Law Section) (June 2010) (co-author)

*Selection: The Way to Ensure That the Best-Qualified Are on the Bench*

North Carolina State Bar Journal (Spring 2010)

*Tax Reform Needs Focus*

Charlotte Business Journal (December 18, 2009)

*Will Budget Crunch Force Tax Reform?*

Triad Business Journal (December 11, 2009)

*Choosing State Judges – Selection: The Way to Ensure that the Best-Qualified Are on the Bench*

Greensboro News & Record (October 25, 2009)

*General Assembly Unable to Overcome Short-Term Thinking*

Triad Business Journal (July 24, 2009)

*Time to Reform How We Select N.C. Judges*

Greensboro News & Record (June 14, 2009)

*Business Law Developments*

Notes Bearing Interest (Quarterly Publication of the North Carolina Bar Association's Business Law Section) (June 2009) (co-author)

*Wal-Mart Decision May Hurt N.C.*

Triangle Business Journal (May 29, 2009)

*Wal-Mart Ruling Makes the State Less Attractive*  
Triad Business Journal (May 29, 2009)

*Business Law Developments*  
Notes Bearing Interest (Quarterly Publication of the North Carolina Bar Association's Business Law Section) (April 2009) (co-author)

*Obama Should Seek Alternative to Cap-and-Trade*  
Triad Business Journal (March 27, 2009)

*Legislature Due Credit for Reviewing Tax Policy*  
Triad Business Journal (January 30, 2009)

*Ponzi Scheme a Painful Reminder, But So Was Enron*  
Triad Business Journal (December 26, 2008)

*June 30, 2006 Deadline for Continuing Certain Financing Statements*  
Notes Bearing Interest (Quarterly Publication of the North Carolina Bar Association's Business Law Section) (June 2006)

#### **ADVOCACY**

*Direct Marketing Assoc. v. Brohl*, U.S. Supreme Court 13-1032  
Editor and signatory of amicus brief by law professors  
(October 24, 2014)

#### **MEDIA APPEARANCES**

Winston-Salem Journal, *N.C. House Bill Would Allow Business Owners to Sue Over Shutdowns* (May 27, 2020) (quoted)

WQFS 90.9FM, Seeking Justice, *Discussion of Trump Tax Reform Proposal* (October 18, 2017) (guest), available at <http://seekingjustice.libsyn.com>

North Carolina Lawyers Weekly, *The Taxman Cometh*  
(June 3, 2013) (quoted)

State Tax Notes, *Tax Academics Diverge on Constitutionality of Colorado's Amazon Law* (July 3, 2012) (available on Lexis, 2012 STT 128-1)

The Daily Beast, *Bloomberg Soda Ban Wins Few Fans, But Fat Tax May Fare Better* (June 9, 2012) (quoted)  
Available at <http://www.thedailybeast.com/articles/2012/06/09/bloomberg-soda-ban-wins-few-fans-but-fat-tax-may-fare-better.html>

WGHP Fox8 Morning Show  
North Carolina Amendment One (May 1, 2012) (guest)

WFDD (NPR)  
North Carolina Businesses Debate Potential Impacts of Constitutional Amendment [Amendment One] (May 4, 2012) (guest)  
*Available at <http://wfdd.org/wfddnews/2012election.php/NC-Businesses-Debate-Potential-Impacts-of-Constit/story3889>*

KZSU Hearsay Culture  
Discussion of E-Commerce Tax Issues (May 31, 2011) (guest)  
*Available at <http://www.hearsayculture.com/?p=780>*

WUNC (NPR) The State of Things  
*Money Talks: E-Retailing* (May 18, 2010) (guest)

WUNC (NPR) The State of Things  
*Money Talks: Tax Reform's Time* (January 14, 2010) (guest)

WUNC (NPR) The State of Things  
*Money Talks: Taxes, States, and Sinners* (August 28, 2009) (guest)

Connecticut Public Broadcasting Network  
*Where We Live: Are "Sin Taxes" the Answer?* (August 12, 2009) (guest)

## **LEGAL PRACTICE**

BROOKS, PIERCE, MCLENDON, HUMPHREY & LEONARD, L.L.P.  
GREENSBORO, NORTH CAROLINA  
Partner (September 2007 – June 2008)  
Associate (September 2001 – September 2007)  
Martindale-Hubbell AV Rating

HONORABLE FRANK W. BULLOCK, JR.  
UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF NORTH CAROLINA  
Law Clerk (September 2000 – September 2001)

## **TEACHING**

FEDERAL INCOME TAXATION

GENERAL EXTERNSHIPS

BUSINESS ASSOCIATIONS

ESTATE AND GIFT TAX

ENTITY TAXATION

PROPERTY LAW

TAX POLICY PERSPECTIVES

FOUNDATIONS OF AMERICAN LAW (GUEST LECTURER)

LAWYERING, LEADERSHIP, AND PROFESSIONALISM (GUEST LECTURER)

INTERNATIONAL BUSINESS (MBA COURSE)

## **INSTITUTIONAL SERVICE**

LAW SCHOOL DEAN SEARCH COMMITTEE

Co-Chair: 2021-2022

Member: 2014-2015

ASSOCIATE DEAN FOR ACADEMIC AFFAIRS

June 2013 – June 2016

AD HOC STRATEGIC PLANNING COMMITTEE FOR INCLUSIVE EXCELLENCE

Member: 2021-2022

ANTI-RACISM WORKGROUP

Member: 2020-2021

COMMITTEE ON CURRICULUM, CALENDAR,  
COMPETENCIES AND COMMUNICATION

Member: 2014; 2016-2017

STRATEGIC PLANNING COMMITTEE

Co-Chair: 2018-2019

Member: 2012-2013

ADMISSIONS COMMITTEE

Member: 2021-2022

CURRICULUM COMMITTEE

Co-Chair: 2011-2013

Member: 2014-2019; 2020-2021

FACULTY HANDBOOK COMMITTEE



Chair: 2019-2022  
Co-Chair: 2016-2018

FACULTY RECRUITMENT COMMITTEE  
Chair: 2016-2017  
Member: 2009-2011; 2017-2019

FACULTY DEVELOPMENT COMMITTEE  
Member: 2008-2009; 2019-2020

ABA/AALS SELF-STUDY COMMITTEES  
Member: 2009-2011; 2013-2014; 2019-2020

AD HOC BUSINESS INITIATIVES COMMITTEE  
Member: 2011-2013

COMMITTEE ON PRIORITIES AND RESOURCES  
Member: 2012-2013

CLERKSHIP COMMITTEE  
Chair: 2008-2009

DAVID GERGEN AWARD SELECTION COMMITTEE  
Member: 2008-2010; 2018-2019

BUSINESS LAW ASSOCIATION  
Faculty Advisor: 2011-present

BUSINESS FELLOW PROGRAM  
Faculty Advisor: 2014-present

TAX LAW INTEREST GROUP  
Faculty Advisor: 2011-present  
Winner of 2014 Student Bar Association Program of the Year Award  
Winner of 2012 Student Bar Association Program of the Year Award  
Winner of 2012 Student Bar Association Award for Campus/Greater  
Community Service

IRS VOLUNTEER INCOME TAX ASSISTANCE PROGRAM  
Faculty Advisor: 2008-2010 (superseded by Tax Law Interest Group)  
Winner of 2010 Student Bar Association Program of the Year Award  
Winner of 2009 Greensboro Bar Association Pro Bono Award

PEOPLE NOT PROPERTY PROJECT  
Faculty Advisor: 2019-present  
Winner of 2021 North Carolina Bar Association Law School Pro Bono

Service Award

## **AWARDS**

NORTH CAROLINA BAR ASSOCIATION  
2021 LAW SCHOOL PRO BONO SERVICE AWARD  
Elon Law School People Not Property Project, Faculty Advisor

ELON UNIVERSITY SCHOOL OF LAW STUDENT BAR ASSOCIATION –  
2014 OUTSTANDING SERVICE TO STUDENTS AWARD (ADMINISTRATION)  
Annual award given to one administration member by Student Bar Association

ELON UNIVERSITY SCHOOL OF LAW STUDENT BAR ASSOCIATION –  
2012 OUTSTANDING SERVICE TO STUDENTS AWARD (FACULTY)  
Annual award given to one faculty member by Student Bar Association

## **PROFESSIONAL ACTIVITIES**

NORTH CAROLINA GENERAL STATUTES COMMISSION  
Chair (2015 – 2019)  
Member (2009 – 2020; 2022 – present)

UNITED SOCCER COACHES ASSOCIATION (FORMERLY NATIONAL SOCCER  
COACHES ASSOCIATION OF AMERICA)  
Board Member (2017 – 2023)

NEW GARDEN FRIENDS SCHOOL  
Board Member (2016-2019; 2020-2021)

EAST GREENSBORO ROTARY CLUB  
President (2019-2020)  
Member (2017-present)

NORTH CAROLINA BAR ASSOCIATION  
STRATEGIC PLANNING & EMERGING TRENDS COMMITTEE  
Member (2009-2010; 2013-2014)

NORTH CAROLINA BAR ASSOCIATION,  
BUSINESS LAW SECTION, UCC COMMITTEE  
Member (2006-2008)

GREENSBORO BAR ASSOCIATION  
Secretary (2010-2011)  
Board Member (2007-2010)

Young Lawyers Section, Chair (2006-2007)  
Young Lawyers Section, Board Member (2003-2006)

TRIAD BUSINESS JOURNAL  
Editorial Board (2009-2010)

BRYAN FAMILY YMCA  
Board Member (2009-2012)

CHIEF JUSTICE JOSEPH BRANCH AMERICAN INNS OF COURT  
WAKE FOREST UNIVERSITY  
Barrister (2006-2008)