

Conor Clarke

Washington University in St. Louis School of Law

conor.clarke@wustl.edu | [SSRN](#) | [Google Scholar](#) | [Faculty Website](#)

Current Appointment

Washington University in St. Louis, Associate Professor of Law 2023–present

Education

Yale Law School, J.D. 2015
Winter Prize; Articles & Essays Editor, YALE L.J.

London School of Economics, M.Res, Quantitative Methods 2011
Marshall Scholar

University of Birmingham (UK), M.Sc, Economics 2010
Marshall Scholar

Amherst College, B.A., Interdisciplinary Studies 2008
Summa Cum Laude, Phi Beta Kappa

Prior Experience

Office of Legal Counsel, U.S. Department of Justice, Attorney-Adviser 2017–23

The Eastern District of California, Law Clerk to Jeremy D. Peterson 2019

The Ninth Circuit, Law Clerk to Alex Kozinski 2017

Writing

IN PROGRESS

- *Tax Exceptionalism After Loper Bright* (with Noah Marks)
- *What Made Income Taxes Possible?* (with Edward Fox & Wojciech Kopczuk)
- *Tariffs and the Taxing Power* (with Ari Glogower)
- *Duties, Imposts, and Excises* (with Ari Glogower)
- *Inequality and the Corporate Sector* (with Wojciech Kopczuk)

PUBLISHED & FORTHCOMING

- *Apportioned Direct Taxes* (with Ari Glogower), 79 TAX L. REV. ____ (forthcoming 2026).
- *The Practice of Executive Constitutionalism* (with Daniel Epps), 111 VA. L. REV. ____ (forthcoming 2025).
- *Measuring Income and Income Inequality* (with Wojciech Kopczuk), 39 J. ECON. PERSP. 103 (2025).
- *Special-Purpose Governments* (with Henry Hansmann), 92 U. CHI. L. REV. 633 (2025).
- *The Debt Limit*, 101 WASH. U. L. REV. 1417 (2024).
- *Moore: The Overlooked Excise Power*, 181 TAX NOTES 1759 (2023); 112 TAX NOTES INT'L 1345 (2023).
- *No New Tax Cuts? Examining the Rescue Plan's New State Tax Limits* (with Edward Fox), 103 TAX NOTES STATE 1361 (2022).
- *Does Law and Economics Help Decide Cases?* (with Alex Kozinski), 48 EUR. J.L. & ECON. 89 (2019).
- *Business Income and Business Taxation in the United States Since the 1950s* (with Wojciech Kopczuk), 31 TAX POL'Y & ECON. 121 (2017).
- *What Are Tax Havens and Why Are They Bad?*, 95 TEX. L. REV. 59 (2016).
- *New Research on the Stubborn Persistence of Tax Expenditures*, 150 TAX NOTES 1462 (2016).
- *Perceptions of Tax Expenditures and Direct Outlays: A Survey Experiment* (with Edward Fox), 124 YALE L.J. 1252 (2015).
- *The Uneasy Case Against Auer and Seminole Rock*, 33 YALE L. & POL'Y REV. 175 (2015).
- *Is the Foreign Intelligence Surveillance Court Really a Rubber Stamp?*, 66 STAN. L. REV. ONLINE 125 (2014).
- *Merging and Dissolving Special Districts*, 31 YALE J. ON REG. 493 (2014).
- *Beyond Discretion: Prosecution, the Logic of Sovereignty, and the Limits of Law* (with Austin Sarat), 33 LAW & SOC. INQUIRY 387 (2008).

EDITING & COLLECTED WORKS

- *We Are All Tax Historians Now*, 181 TAX NOTES 2147 (2023).

- *Why the Supreme Court Might Not Overrule Seminole Rock*, in REFLECTIONS ON SEMINOLE ROCK (2016).
- CREATIVE CAPITALISM: A CONVERSATION WITH BILL GATES, WARREN BUFFETT, AND OTHER ECONOMIC LEADERS, Simon & Schuster (2009) (ed. with Michael Kinsley).
- *Complexity, Contingency, and Change in Law's Knowledge Practices*, in HOW LAW KNOWS (Stanford 2006) (with Austin Sarat et al.).

POPULAR & SHORT WRITING (SINCE 2023)

- *The Conservative Case for Leaving Harvard Alone*, ATLANTIC (April 18, 2025).
- *Four More Takeaways from Moore*, TAXPROF BLOG (June 22, 2024).
- *What Issues are Fair Game in Moore v. United States?*, YALE J. REG. ONLINE (Dec. 16, 2023).
- *The Supreme Court Takes On Yet Another Made-Up Controversy*, ATLANTIC (Dec. 4, 2023).
- *Why the Debt Limit Is (Still, Really) Constitutional*, VOLOKH CONSPIRACY (May 30, 2023).
- *Why The Statutory Debt-Limit Gimmicks Don't Work*, VOLOKH CONSPIRACY (May 26, 2023).
- *What Exactly Is a 'Default'?*, VOLOKH CONSPIRACY (May 25, 2023).
- *There Is No Constitutional End Run Around the Debt Ceiling*, ATLANTIC (May 24, 2023).
- *Why Do We Have a Debt Limit?*, VOLOKH CONSPIRACY (May 24, 2023).
- *The Phony Debt-Ceiling 'Calamity'*, WALL STREET JOURNAL (May 22, 2023) (with Kristin Shapiro).

Workshops & Presentations (including scheduled)

2025: University of Texas School of Law Faculty Colloquium • Arizona Constitutional Law Annual Meeting • Syracuse University College of Law Faculty Workshop • University of Missouri Tax Colloquium • American Law & Economics Association Annual Meeting • Columbia Law School Tax Colloquium • Junior Tax Annual Meeting • International Institute of Public Finance Annual Meeting • University of Virginia Law Autumn Tax Conference • New York University Law School Tax Colloquium • National Tax Association Annual Meeting.

2024: Arizona Constitutional Law Annual Meeting • Northwestern Law Tax Colloquium •

Boston College Law Junior Faculty Roundtable • UC Irvine Tax Colloquium • Columbia Law Summer Tax Meeting • American Law & Economics Association Annual Meeting • WashU Law Faculty Workshop • Junior Tax Annual Meeting • International Institute of Public Finance Annual Meeting • Midwestern Law & Economics Association • National Tax Association Annual Meeting.

Teaching

Federal Income Taxation (2023, 2024, 2025)

Administrative Law (2024)

Tax Policy (2023, 2024)

Professional Memberships

National Tax Association

International Institute of Public Finance

American Law & Economics Association

Connecticut Bar (active)

Last updated: September 1, 2025