

**GARY M. LUCAS, JR.**

Senior Associate Dean and Professor of Law  
Texas A&M University School of Law  
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**Academic Experience**

**Texas A&M University School of Law**

*Professor of Law* (2013-Present)

*Senior Associate Dean* (2018-Present)

Senior advisor to the dean on strategy and policy and responsible for admissions, career services, finance, administration, marketing, IT, reporting, and graduate program enrollment

*Executive Associate Dean for Administration and Finance* (2017-2018)

Senior advisor to the dean and responsible for admissions, career services, finance, administration, marketing, and IT

*Associate Dean for Assessment, Strategic Analysis, and Reporting* (2016-2017)

**Texas Wesleyan University School of Law**

*Associate Professor of Law* (2008-2013)

**Florida State University College of Law**

*Visiting Associate Professor of Law* (Spring 2011)

**University of Florida Levin College of Law**

*Visiting Assistant Professor of Law* (2007-2008)

*Courses:* Federal Income Tax, Taxation of Business Entities, Taxation of Business Entities (online), Partnership Tax, Federal Tax Research, Legislation and Regulation

**Education**

**University of Florida Levin College of Law**, LL.M. in Taxation (August 2006)

*Graduate Tax Scholar*

**Tulane University Law School**, J.D., magna cum laude (May 2004)

*Tulane Law Review, Order of the Coif*

**Marshall University**, B.B.A. in Accounting, summa cum laude (December 2000)

**Publications**

*Shaping Preferences with Pigouvian Taxes*, N.Y.U. J. Leg. & Pub. Pol'y (forthcoming 2024),  
[https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=4489982](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4489982)

*The Pain of Paying Taxes*, 56 RICHMOND L. REV. 545 (2022)

- Betting on Climate Policy: Using Prediction Markets to Address Global Warming*, 52 U.C. DAVIS L. REV. 1429 (2019) (with Felix Mormann)
- Voter Psychology and the Carbon Tax*, 90 TEMPLE L. REV. 1 (2017)
- Measuring Scholarly Impact: A Guide for Law School Administrators and Legal Scholars*, 165 U. PA. L. REV. ONLINE 165 (2017)
- Behavioral Public Choice and the Carbon Tax*, 2017 UTAH L. REV. 115 (2017)
- A Carbon Tax Is Not a Terrible Idea: A Reply to Diana Furchtgott-Roth*, 2017 TAX NOTES 151 (Letter to the Editor) (with Shi-Ling Hsu and Jerry Taylor)
- Behavioral Public Choice and the Law*, 118 W.VA. L. REV. 199 (2015) (with Slavisa Tasic)
- Out of Sight, Out of Mind: How Opportunity Cost Neglect Undermines Democracy*, 9 N.Y.U. J.L. & LIBERTY 249 (2015)
- Paternalism and Psychic Taxes: The Government's Use of Negative Emotions to Save Us from Ourselves*, 22 S. CAL. INTERDISC. L.J. 227 (2013)
- Saving Smokers from Themselves: The Paternalistic Use of Cigarette Taxes*, 80 CINCINNATI L. REV. 693 (2012)
- The Taxation of Emissions Permits Distributed for Free as Part of a Carbon Cap-and-Trade Program*, 1 GEORGE WASH. J. ENERGY & ENVTL. L. 16 (2010)

### **Op-Eds**

- A Carbon Tax is a Policy the GOP Should Embrace*, HOUSTON CHRON., January 13, 2016
- Ted Cruz and Other Republicans Should Embrace Carbon Tax*, FT. WORTH STAR-TELEGRAM, January 8, 2016

### **Presentations**

- Shaping Preferences with Pigouvian Taxes*, 9<sup>th</sup> Annual Texas Tax Faculty Workshop, SMU Dedman School of Law, Dallas, Texas (May 2024)
- U.S. News Law School Rankings* – Texas A&M University School of Law Virtual Conference for Associate Deans, Ft. Worth, Texas (June 2020) (panel with Bob Morse and Paul Caron)
- The Pain of Paying and Tax Policy* – Tax Policy Discussion Group at the Southeastern Association of Law Schools Annual Meeting, Ft. Lauderdale, Florida (August 2019)
- Betting on Climate Policy: Using Prediction Markets to Address Global Warming* – Texas A&M Energy, Law, and Policy Workshop, College Station, Texas (October 2018) (with Felix Mormann)
- Prediction Markets and Tax Policy* – Tax Policy Discussion Group at the Southeastern Association of Law Schools Annual Meeting, Ft. Lauderdale, Florida (August 2018)
- Prediction Markets and Climate Policy* – Tax Policy Discussion Group at the Southeastern Association of Law Schools Annual Meeting, Boca Raton, Florida (August 2017)
- Scholarship Assessment* – Texas A&M University School of Law Conference for Associate Deans, Ft. Worth, Texas (June 2017) (panel with Paul Caron and Greg Sisk)

*Psychological Barriers to an Efficient Carbon Tax* – George Mason University Center for the Study of Public Choice, Wednesday Public Choice Seminar Series, Fairfax, Virginia (November 2016)

*Psychological Barriers to an Efficient Carbon Tax* – Tax Policy Discussion Group at the Southeastern Association of Law Schools Annual Meeting, Amelia Island, Florida (August 2016)

*Behavioral Public Choice and the Carbon Tax* – Tax Policy Discussion Group at the Southeastern Association of Law Schools Annual Meeting, Boca Raton, Florida (August 2015)

*Out of Sight, Out of Mind* – Southeastern Association of Law Schools Annual Meeting, Amelia Island, Florida (August 2014)

*Paternalism and Psychic Taxes* – Gonzaga University School of Law, Spokane, Washington (October 2012)

*Paternalism and Psychic Taxes* – Southeastern Association of Law Schools Annual Meeting, Amelia Island, Florida (August 2012)

*Paternalistic Sin Taxes and Psychic Taxes* – Law and Society Association Annual Meeting, Honolulu, Hawaii (June 2012)

*Paternalistic Sin Taxes and Psychic Taxes* – 7th Annual Junior Tax Scholars' Workshop, University of California Hastings College of Law, San Francisco, California (May 2012)

*Paternalistic Sin Taxes and Psychic Taxes* – Texas Tech Law School, Lubbock, Texas (April 2012)

*The Paternalistic Use of Cigarette Taxes* – Law and Society Association Annual Meeting, San Francisco, California (June 2011)

*The Paternalistic Use of Cigarette Taxes* – Florida State University College of Law, Tallahassee, Florida (April 2011)

*The Use of Cigarette Taxes to Discourage Smoking* – Central States Law Schools Association Annual Conference, University of North Dakota School of Law, Grand Forks, North Dakota (September 2010)

*The Taxation of Free Permits in a Carbon Cap-and-Trade Program* – Central States Law Schools Association Annual Conference, Capital University Law School, Columbus, Ohio (October 2009)

### **Professional Memberships**

State Bar of Georgia (inactive)

West Virginia State Bar (inactive)

### **Legal Practice Experience**

Morris, Manning & Martin, LLP – Atlanta, Georgia, Associate

Kay, Casto & Chaney, PLLC – Charleston, West Virginia, Associate