

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 |

| | |
|--|---|
| <p>MIGRATION AND TAXATION IN THE POPULAR IMAGINATION</p> | <p>Montano Cabezas 103</p> |
| <p>BETWEEN BENEFIT AND ABUSE: IMMIGRANT INVESTMENT PROGRAMS.....</p> | <p>Leila Adim 121</p> |
| <p>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</p> | <p>Genevieve Toki ũ 137 ...</p> |
| <p>TAXING OTHERS IN THE AGE OF TRUMP: FOREIGNERS (AND THE POLITICALLY : (\$. SUBJECTS.....</p> | <p>Henry Ordover 157</p> |
| <p>CORPORATE MIGRATIONS AND TAX TRANSPARENCY AND DISCLOSURE</p> | <p>Diane M. Ring 175</p> |
| <p>TAX INFORMATION EXCHANGE IMPACT ON FDI: TAX HAVENS CASE STUDY</p> | <p>Jan Rohan Lukáš Moravec 193</p> |
| <p>THE MAURITIUS ROUTE: THE INDIAN RESPONSE.....</p> | <p>Ashrita Prasad Kotha 203</p> |
| <p>THE ELUSIVE DEFINITION OF CORPORATE TAX RESIDENCE</p> | <p>David Elkins 219</p> |

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