

# JAMES L. MUSSELMAN

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## EDUCATION

J. Reuben Clark Law School, Brigham Young University, Provo, Utah  
JD, *Magna Cum Laude*, 1979 (Class Rank: 2/150)  
J. Reuben Clark Scholar (awarded to top 10% of class)  
Editor, *Brigham Young University Law Review*

University of Denver, Sturm College of Law  
Visiting Student, Summer 1979

Bradley University, Peoria, Illinois  
Graduate coursework in Business Administration, Fall 1975

Illinois State University, Normal, Illinois  
B.S. Accounting, 1973

Illinois Central College, East Peoria, Illinois  
A.A. Business Administration, 1972

## PROFESSIONAL HISTORY - ACADEMIC

South Texas College of Law Houston, Houston, Texas  
Vice President 1995-1998  
Associate Dean 1990-1998  
Professor of Law since 1989  
Assistant Professor of Law 1987-1989

**Teaching areas:** Federal Income Taxation, Secured Transactions, Consumer Bankruptcy and Texas Marital Property

## PROFESSIONAL HISTORY - OTHER

Robbins & Green, P.A., Phoenix, Arizona, 1984-1987

Of Counsel and Consultant to various law firms and accounting firms, 1981-1984

Holme, Roberts & Owen, Denver, Colorado, 1979-1981

Peat, Marwick, Mitchell & Co., Peoria, Illinois, and other accounting-related employment, 1973-1977

Practice areas: Federal and State Income Tax; Estate Planning; Business Planning; General Corporate and Commercial Practice

## SCHOLARSHIP

*Homestead*, in PAMELA E. GEORGE, TEXAS MARITAL PROPERTY RIGHTS (2015 ed.), Imprimatur Press.

*Statutory Reimbursement in Texas: A New Set of Rules or a Reversion to the Old Regime?*, 56 S. Tex. L. Rev. 637 (2015)

*Separate but Equal: Proposal for Harmonizing the Rules for Marital Property Characterization of Beneficial Interests in and Distributions from Trusts with Those Applicable to Similar Types of Property*, 5 Estate Planning and Community Property Law Journal 55 (2012)

*Targeted Reform of Commercialized Intercollegiate Athletics*, 47 San Diego L. Rev. 779 (2010) (with Matthew J. Mitten and Bruce W. Burton) (reprinted in part in MARQUETTE LAWYER, Fall 2010).

*Commercialized Intercollegiate Athletics: A Proposal for Targeted Reform Consistent with American Cultural Forces and Marketplace Realities*, 2 J. INTERSCHOLASTIC SPORT 202 (2009) (with Matthew J. Mitten and Bruce W. Burton).

*What's Love Got To Do With It? A Proposal for Elevating the Status of Marriage By Narrowing Its Definition, While Universally Extending the Rights and Benefits Enjoyed By Married Couples*, 16 DUKE J. GENDER L. & POL'Y 37 (2009)

*Federal Income Tax Deductibility of Higher Education Expenses: The Good, The Bad, and The Ugly*, 35 CAP. U. L. REV. 923 (2007)

*Once Upon a Time in Bankruptcy Court: Sorting Out Liability of Marital Property for Marital Debt Is No Fairy Tale*, 41 FAM. L.Q. 249 (2007)

*Amortization of Start-up Expenditures Under Section 195 of the Internal Revenue Code and Revenue Ruling 99-23: A Classic Example of Misinterpretation By the IRS*, 4 FLA. ST. U. BUS. REV. 139 (2005)

*Is Income From Discharge of Indebtedness Really Income at All? A Proposal for a More Reasoned Analysis*, 34 U. MEM. L. REV. 607 (2004)

*Recent Federal Income Tax Issues Regarding Professional and Amateur Sports*, 13 MARQ. SPORTS L.J. 195 (2003)

*The Emerging Regulatory Taking Laws: Prospective Internal Revenue Consequences*, 29 SUFFOLK U. L. REV. 1059 (1995) (with Bruce W. Burton)

*Research and Experimental Expenditures – The Evolution of Deductibility Under the Trade or Business Requirement of Section 174 of the Internal Revenue Code*, 42 RUTGERS L. REV. 757 (1990)

*Congressional Sanction of Illicit Cohabitation – The Tax Reform Act of 1969*, 1979 B.Y.U. L. REV. 940

## **SERVICE**

### **Law School Committee Service:**

Faculty Appointments Committee (Chair, 1989-1991 and Spring 2007)  
Dean's Advisory Committee  
Promotion, Tenure and Reappointment Committee  
Admissions Committee  
Self-Study Committee (Chair, 2008-2011)  
Academic Support Committee  
Student Recruitment Committee  
Financial Aid Committee  
Teacher Development Committee  
Curriculum Committee  
Scholarship Committee (Founder and Chair, 1996-1997)  
Career Services Advisory Committee  
Minorities Committee  
Student/Faculty Committee  
Strategic Planning Committee  
Admissions Marketing Task Force  
Task Force on Computerized Classroom Instruction  
Technology Advisory Committee

Texas A&M Faculty Interchange Steering Committee (Founder and Chair, 1997-98)  
Grading Deadline Committee  
Student Appeals Committee (Chair, 2003-2005)  
International Programs Committee  
Faculty Annual Fund Committee (Co-Chair, 2004-2006)  
Fred Parks Chair Search Committee  
Bar Passage Committee (Chair, 2007-2008)  
Grades and Calendar Committee (Chair, 2013-present)

**Professional Service:**

*Nightmares Abound for Consumer Bankruptcy Practitioners and Their Clients: New Legislation Totally Revamps the Landscape for Consumer Bankruptcy Law*, published in the Winter/Spring 2006 issue of *Quarterly*, the alumni periodical published by South Texas College of Law

Presentation to the Burta Raborn Inns of Court regarding the effects on family law practitioners of the 2005 bankruptcy reform legislation, 2006

Panelist, Annual Meeting of the Committee of Bar Admission Administrators, Chicago, Illinois, discussing the responsibilities of law schools regarding the moral character of applicants for admission to the bar, 1995

Member, Audit Committee, Law Services Advisory Council, 1991-1993

Speaker and presenter at numerous meetings of professional tax and estate planning associations in Phoenix, Arizona and Denver, Colorado, 1980-1987

Participant in pro bono legal services program sponsored by the Colorado Bar Association, 1980-1984

**Public Service:**

Quoted in *Austin American Statesman* regarding tax advantages available to university sports programs, 2007.

Quoted in *The Atlanta Journal-Constitution* regarding the tax exemption applicable to college sports programs, 2007

Directed a class in personal financial planning at The Woodlands United Methodist Church, 2006

Quoted in *Texas Lawyer* regarding a consumer bankruptcy lawyer's unusual way of securing his fees, 2005

Appearance on KPRC 950 AM (Houston) talk-radio show discussing the effects on consumers of the 2005 bankruptcy reform legislation, 2005

Appearance on ABC-13 (Houston) television show, along with U.S. congressman Kevin Brady and the Harris County Tax Assessor, debating a tax protestor regarding whether the federal income tax is a voluntary tax, 2002

Co-leader (along with my spouse) of a divorce recovery group at The Woodlands United Methodist Church, 2002

Girl Scouts of America, troop co-leader, 1989-1996

**OTHER:**

Bar Admissions: Colorado, 1980; Arizona, 1985; Texas, 1990; U.S. Tax Court, 1985

Member: American Bar Association; State Bar of Arizona; State Bar of Texas; Houston Bar Association

Certified Public Accountant, Illinois, 1975

Recipient: BLSA Valuing Diversity Award, South Texas College of Law, 1998-1999