

## WILLIAM J. QUIRK

---

University of South Carolina • School of Law • Columbia, South Carolina 29208 • (803) 777-0029

- EDUCATION:** Princeton University, A.B. 1956  
Princeton, New Jersey  
University of Virginia Law School LL.B. 1959  
Charlottesville, Virginia
- PRACTICE:** Admitted to practice in South Carolina, New York, Federal District Court for the Southern District of New York, the United States Tax Court and the United States Supreme Court
- 1959-1966 Private Practice - New York City
- 1966-1970 Government Service - General Counsel to Department of Buildings and Assistant Corporation Counsel - Law Department of the City of New York
- 1970-present Professor of Law  
School of Law  
University of South Carolina Columbia, South Carolina 29208
- COURSES:** Federal Taxation, State and Local Taxation, State and Local Government and The Constitution.

### I. BOOKS

COURTS & CONGRESS: AMERICA'S UNWRITTEN CONSTITUTION, Rutgers University, Transaction Publishers, Paperback Edition, January 2010.

COURTS & CONGRESS: AMERICA'S UNWRITTEN CONSTITUTION, Rutgers University, Transaction Publishers May 2008.

INTRODUCTION to new printing of Pennock and Chapman, POLITICAL AND LEGAL OBLIGATION, (Atherton Press 1970), Transaction Press (Aldine 2006).

INTRODUCTION to new printing of Clinton Rossiter's CONSTITUTIONAL DICTATORSHIP (Princeton University Press 1948), Transaction Press 2002.

JUDICIAL DICTATORSHIP, with Professor Bridwell. Rutgers University, Transaction Press; Paperback Edition, October 1997.

JUDICIAL DICTATORSHIP, with Professor Bridwell. Rutgers University, Transaction Press; Spring, 1995.

ABANDONED — THE BETRAYAL OF THE AMERICAN MIDDLE CLASS SINCE WORLD WAR II, with Professor Bridwell. University Press of America; Paperback Edition, 1993.

ABANDONED — THE BETRAYAL OF THE AMERICAN MIDDLE CLASS SINCE WORLD WAR II, with Professor Bridwell. University Press of America — Madison Books, 1992.

## II. PERIODICALS

South Carolina Correspondent for STATE TAX NOTES. (Tax Analysts) — 1990 to present.

Contributing Editor, THE NEW REPUBLIC, 1981-84.

Articles in FORTUNE, HARPERS, NEW YORK MAGAZINE, THE NEW REPUBLIC, THE WASHINGTON POST, NEWSDAY, CHRONICLES, SOCIETY, and THE AMERICAN SCHOLAR Magazines.

## III. PUBLICATIONS—2000–2010

*How Do You Make \$100 Million a Day*, CHRONICLES (Forthcoming).

*Too Big Too Fail? The Underlying Cause*, CHRONICLES (January 2010).

*What Now?*, CHRONICLES (November 2009).

Book Review of *Grand Illusion: The Myth of Voter Choice in a Two-Party Tyranny*, CHRONICLES (November 2009).

*Back from the Brink*, CHRONICLES (October 2009).

*The Gambler's Club*, CHRONICLES (September 2009).

*The \$15 Trillion End-Run An "Oligarchy of Interests"*, CHRONICLES (August 2009).

*Bailing Out the Bucket Shops: Obama's Expensive Status Quo*, CHRONICLES (June 2009).

*Can the Republic Be Saved?: Just One More Thing*, CHRONICLES (May 2009).

*Pick Yourself Up*, CHRONICLES (April 2009).

*The Financial Crisis: How it Happened, and Why it is Still Happening*, CHRONICLES (February 2009).

*Do We Want a Federal Police Force? The Supreme Court and Congress Versus the People*, CHRONICLES (May 2008).

*More on Strippers*, CHRONICLES (April 2007).

*Cultural Revolutions — Forgotten Strippers*, CHRONICLES (January 2007).

*Cultural Revolutions — Gay Marriage Act*, CHRONICLES (September 2006).

INTRODUCTION to new printing of POLITICAL AND LEGAL OBLIGATIONS, Pennock and Chapman, by Rutgers University, Transaction Press, August 2006.

*Cultural Revolutions — The President's State of the Union Address*, CHRONICLES (April 2005).

*Why a Constitutional Amendment Won't Work*, CHRONICLES (March 2005).

*How the New Administration Can Reign in the Imperial Judiciary*, CHRONICLES (February 2005).

Who Will Judge the Judges? – Review of Larry Kramer’s *The People Themselves*, (with Bill Watkins), CHRONICLES (January 2005).

*What’s Next for the Imperial Judiciary? – The Welcome Constitutional Crisis Continues*, CHRONICLES (January 2005).

*H.R. 3313 and the Imperial Judiciary – A Welcome Constitutional Crisis*, CHRONICLES (October 2004).

*Cultural Revolutions, Is President Bush’s Constitutional Amendment Serious?*, CHRONICLES (July 2004).

*The Fourth Choice*, CHRONICLES (June 2004).

*The “Happy” Convention – Is Our New Unwritten Constitution Better Than Our Old Written One?*, Vol. 5 HUMAN RIGHTS REVIEW No. 1 (October-December 2003).

*Social Security Tax and Social Security?*, Rutgers University, Transaction Press, SOCIETY Magazine (Vol. 40-March-April, 2003).

Review of Leonard Levy's *Origins of the Bill of Rights*, COMMON LAW WORLD LAW REVIEW, formerly the ANGLO-AMERICAN LAW REVIEW, Vol. 31, No. 4 at 415 (2002).

INTRODUCTION to new printing of Clinton Rossiter’s, CONSTITUTIONAL DICTATORSHIP (Princeton University Press, 1948) by Rutgers University, Transaction Press, Fall 2002.

Quirk & Willis, BAEDEKER PROJECT –an e-publication – “South Carolina Taxation” Chapter in a Study of all 50 State Tax Laws, Tax Analysts, January 2001 (40 p.).

Quirk & Shaver, *Does Congress Put Federalism at Risk When it Limits the State's Power to Tax*, Vol. 21 STATE TAX NOTES, No. 9, August 27, 2001.

51 SOUTH CAROLINA LAW REVIEW 290 (2000), *A Constitutional and Statutory History of the Telephone Business in South Carolina*. (100 pp.)

#### IV. LAW REVIEW PUBLICATIONS

51 SOUTH CAROLINA LAW REVIEW 290 (2000), *A Constitutional and Statutory History of the Telephone Business in South Carolina*. (100 pp.)

37 SOUTH CAROLINA LAW REVIEW 489 (1986), *Taxpayer Remedies in South Carolina*.

32 SOUTH CAROLINA LAW REVIEW 471 (1981), *A Constitutional History of the License Tax in South Carolina*.

26 SOUTH CAROLINA LAW REVIEW 397 (1974), *A Constitutional History of the Property Tax in South Carolina*.

47 ST. JOHNS LAW REVIEW 429 (1973), *Standing to Sue in New York*.

57 CORNELL LAW REVIEW 51 (1971), *Albany South Mall Contractors Relief Act*.

56 CORNELL LAW REVIEW 521 (1971), *A Short Constitutional History of Entities Commonly Known as Authorities*.

54 CORNELL LAW REVIEW 811 (1969), *Homeownership for the Poor: Tenant Condominiums, The Housing and Urban Development Act of 1968, and the Rockefeller Program*.

53 CORNELL LAW REVIEW 661 (1968), *A Draft Program of Housing Reform — The Tenant Condominium*.

## V. NATIONAL ARTICLES

Book Review of *Grand Illusion: The Myth of Voter Choice in a Two-Party Tyranny*, CHRONICLES (November 2009).

“The F. Scott Fitzgerald Income Tax Returns 1919-1940,” THE AMERICAN SCHOLAR, Publication of the Phi Beta Kappa Society (June 2009).

“Pick Yourself Up,” CHRONICLES (April 2009).

“The Financial Crisis: How it Happened and Why it I Still Happening,” CHRONICLES (February 2009).

“Do We Want a Federal Police Force? The Supreme Court and Congress Versus the People,” CHRONICLES (May 2008).

COURTS & CONGRESS: AMERICA’S UNWRITTEN CONSTITUTION, Rutgers University, Transaction Publishers May 2008.

More on Strippers, CHRONICLES (April 2007).

Cultural Revolutions – Forgotten Strippers, CHRONICLES (January 2007).

INTRODUCTION to new printing of POLITICAL AND LEGAL OBLIGATIONS, Pennock and Chapman, by Rutgers University, Transaction Press, August 2006.

Cultural Revolutions – The President’s State of the Union Address, CHRONICLES (April 2005)

“Why a Constitutional Amendment Won’t Work,” CHRONICLES (March 2005).

“How the New Administration Can Reign in the Imperial Judiciary,” CHRONICLES (February 2005).

“Who Will Judge the Judges? – Review of Larry Kramer’s *The People Themselves*” (with Bill Watkins), CHRONICLES (January 2005).

“What’s Next for the Imperial Judiciary? – The Welcome Constitutional Crisis Continues,” CHRONICLES (January 2005).

“H.R. 3313 and the Imperial Judiciary – A Welcome Constitutional Crisis,” CHRONICLES (October 2004).

Cultural Revolutions — Is President Bush’s Constitutional Amendment Serious?, CHRONICLES (July 2004).

“The Fourth Choice,” CHRONICLES, (June 2004).

The “Happy” Convention – Is Our New Unwritten Constitution Better Than Our Old Written One? Vol. 5 HUMAN RIGHTS REVIEW No. 1 (October-December 2003).

“Does the Social Security Program have Anything to do with Social Security?,” Rutgers University, SOCIETY Magazine, March-April, 2003.

“South Carolina High Court Rejects County’s Property Tax Break Attempt,” STATE TAX TODAY, May 17, 2002.

Quirk & Shaver, *Does Congress Put Federalism at Risk When it Limits the State’s Power for Tax*, Vol. 21 STATE TAX NOTES, No. 9, August 27, 2001.

“South Carolina High Court: No Administrative Remedy Needed on Constitutional Issue,” STATE TAX TODAY, August 21, 2000.

“South Carolina High Court Upholds Validity of Franchise Fee Ordinance,” STATE TAX TODAY, November 15, 1999.

“Federal Court to hear Challenge to South Carolina City’s Gross receipts Tax,” STATE TAX TODAY, May 10, 1999.

“BellSouth Gets Order Against South Carolina Municipal Telecom Tax,” STATE TAX TODAY, December 1, 1998.

“South Carolina High Court to Hear Challenge of Cities’ Telecom Tax,” STATE TAX TODAY, December 1, 1998.

“South Carolina High Court Hears Argument to Extend Geoffrey to City Business Tax,” STATE TAX TODAY, November 25, 1998.

“South Carolina High Court Upholds City ‘Fee’ on Telecom Carrier,” STATE TAX TODAY, June 17, 1997.

“South Carolina Supreme Court: Phone Utility Must Pay Municipal Fee,” STATE TAX TODAY, June 19, 1997.

“The Earth Belongs to the Living,” CHRONICLES, April, 1997.

“How High the Court?,” THE MISES REVIEW, 1996.

“A 28th Amendment,” CHRONICLES, July, 1996 (with Professor Wilcox).

Book Review of *Battles on the Bench: Conflict Inside the Supreme Court*, in THE ANNALS OF THE AMERICAN ACADEMY OF POLITICAL AND SOCIAL SCIENCE, September, 1996.

“South Carolina Supreme Court Upholds Garbage ‘Fee,’ STATE TAX TODAY, October 29, 1996.

“Angels to Govern us,” CHRONICLES, March 1995.

“In Palmettonet Case, South Carolina Supreme Court Rules Local Access, Transport Area Charges Not Subject to Sales Tax,” STATE TAX TODAY, April 7, 1995.

“Geoffrey Sidesteps Quill: Constitutional Nexus, Intangible Property, and the State Taxation of Income,” STATE TAX TODAY, May 25, 1995.

“Legal Insanity,” CHRONICLES, August, 1995.

“South Carolina High Court Grants Unlimited Taxing Power to Local Governments,” STATE TAX TODAY, November 17, 1995.

“In Hospitality Association Case, South Carolina High Court Grants Unlimited Taxing Power to Local Governments,” STATE TAX TODAY, November 21, 1995.

“South Carolina High Court Grants the South Carolina Legislature Unlimited Power Respecting Property Taxes,” STATE TAX TODAY, December 6, 1995.

“South Carolina Denies Rehearing in Hospitality Association Decision,” STATE TAX TODAY, December 14, 1995.

“In Hospitality Association Case, South Carolina Supreme Court Denies Rehearing,” STATE TAX TODAY, December 15, 1995.

“Judicial Dictatorship,” SOCIETY, January, 1994.

“South Carolina High Court Upholds Charleston Sales `Fee’ on Proceeds of Sales by Restaurants with Liquor Licenses,” STATE TAX NOTES, January 13, 1994.

“South Carolina Court Approves Negotiated Settlement with Federal Retirees,” STATE TAX TODAY, March 15, 1994.

“South Carolina Supreme Court to Decide Legality of Charleston Tourist Fee,” STATE TAX TODAY, September 30, 1994.

“Death By Taxes,” CRITICUS BOOKS, 1993.

“South Carolina Supreme Court Allows Imposition of Business Tax,” STATE TAX NOTES, February 24, 1993.

“Federal District Court Enjoins South Carolina Tax Commission From Assessments Against ACF Industries,” STATE TAX NOTES, March 8, 1993.

“South Carolina High Court Hears Appeal of Tax Assessment Against Delaware Holding Company,” STATE TAX NOTES, April 15, 1993.

“South Carolina Supreme Court Holds Town May Impose Fees on Real Estate Transfers,” STATE TAX NOTES, May 25, 1993.

“South Carolina Supreme Court Holds Delaware Company Taxable,” STATE TAX NOTES, July 13, 1993.

“Geoffrey Inc. Petitions High Court to Reverse South Carolina Supreme Court’s Decision,” STATE TAX NOTES, October 20, 1993.

“South Carolina Supreme Court Upholds County Road Maintenance Fee,” STATE TAX NOTES, June 3, 1992.

“South Carolina Supreme Court Opinion in *Brown v. County of Horry*,” STATE TAX NOTES, June 3, 1992.

“South Carolina Supreme Court Upholds Safe Harbor Apportionment Formula,” STATE TAX NOTES, June 10, 1992.

“South Carolina Court’s Ruling in *Geoffrey v. Tax Commission*, Regarding Jurisdiction to Income of Nonresident Foreign Corporation,” STATE TAX NOTES, July 1, 1992.

“South Carolina Provides Incentives to BMW,” STATE TAX NOTES, July 15, 1992.

“The Homeless Majority,” CHRONICLES, November 1992.

“South Carolina Supreme Court Reverses 126 Years of Property Tax Valuation Tradition,” STATE TAX NOTES, May 22, 1991.

“South Carolina May Owe Federal Retirees \$200 Million in Refunds,” STATE TAX NOTES, July 12, 1991.

“South Carolina Tax Commission has Broad Refund Authority,” STATE TAX NOTES, August 22, 1991.

“South Carolina Legislature Amends Sales Tax law,” STATE TAX NOTES, November 22, 1991.

“South Carolina’s High Court Okays Local Tax Break for Expanding Corporations,” STATE TAX NOTES, August 3, 1990.

“Minimizing State Taxation of Interstate Business,” THE O TAXATION (September 1986).

“Reform Means Higher Rates for Middle Class,” NEWSDAY, June 4, 1986 (with Professor Bridwell).

“Indemnifying the Debt,” Multinational Monitor, July 1986 (with Professor Bridwell).

“Why We’re Surprised Over Another Fine Mess,” NEWSDAY, December 9, 1986 (with Professor Bridwell).

“The Income Tax is a Dinosaur,” NEWSDAY, January 13, 1985.

“The IRAs and the IRS,” THE WASHINGTON POST, April 16, 1984.

“How To Retire The Debt in a Decade,” NEWSDAY, October 15, 1984.

“IMF Shouldn’t Get Anymore of Our Money,” NEWSDAY, June 2, 1983.

“The Latin Bailout Hurts Americans,” NEWSDAY, August, 1983.

“The Big Bank Bailout,” THE NEW REPUBLIC, February 21, 1983 (cover story)“The Feckless Thrifts,” HARPERS, February 1982.

“The Baleful Bailout Bandwagon,” FORTUNE, June 14, 1982.

“Busted Flat on Wall Street,” THE NEW REPUBLIC, August 14, 1982.

“Hostages of the Banks,” THE NEW REPUBLIC, February 7, 1981.

“Paper Dollars are not ‘Good as Gold’”, NEWSDAY, October, 1981.

“The Great Tax Benefit Sale,” THE NEW REPUBLIC December 30, 1981 (cover story).

“A Cross of Paper,” THE NEW REPUBLIC, January 19, 1980. (cover story)

“The Book of OPEC,” THE NEW REPUBLIC, January 5 and 12, 1980.

“The Great American Credit Collapse,” THE NEW REPUBLIC April 5, 1980 (cover story).

“The Hunt Silver Caper,” THE NEW REPUBLIC, May 24, 1980.

“For Middle Class, A Depression is Here,” Ideas, NEWSDAY, June 29, 1980.

“American Households and Their Enormous Debts,” BUSINESS AND SOCIETY REVIEW, Summer, 1980.

“Dollars for Detente,” THE NEW REPUBLIC, March 31, 1979.

“The Holocaust Scenario or How Do You Enforce Unenforceable Loans?,” THE BANKERS MAGAZINE, July-August 1979.

“Will Security Fly Away with the Dollar,” Viewpoints, NEWSDAY, September 18, 1979.

“Oil Dollars in American’s Economy,” Viewpoints, NEWSDAY, November 15, 1979.

“Why Government Prefers Inflation,” BUSINESS AND SOCIETY REVIEW, Winter 1979-80.

“The Bankers Dilemma,” THE NEW REPUBLIC, January 27, 1979.

“The Lindsay Years,” NEW YORK MAGAZINE, September 5, 1977.