

PATRICK OGLESBY

po@newrevenue.org

1830 North Lakeshore Drive
Chapel Hill NC 27514-6733 USA
919 619 8838

WORK EXPERIENCE

Attorney at Law and Consultant, Chapel Hill, North Carolina, 1992-present.

CEO and Founder, The Center for New Revenue., nonprofit tax policy organization, 2011-present, <http://newrevenue.org/the-center-for-new-revenue/>.

Advisor, BOTEC Analysis Corporation, mid-2013 to present, <http://botecanalysis.com/staff-and-contributors/>.

Adjunct Professor, UNC Law School, Spring 2006, Spring 2007, and Fall 2007, teaching third year tax seminar, Family Wealth Management.

Officer and Executive Committee Member, Tri-State Angel Venture Investment Groups III and IV, and WBP Real Estate Investment Group, Research Triangle, N.C., intermittently 1999-2011.

Adjunct Lecturer, MBA program, Kenan-Flagler Business School, the University of North Carolina at Chapel Hill, 1993-2006.

Chief Tax Counsel, U.S. Senate Finance Committee (Lloyd Bentsen, Chair), Washington, D.C., 1988-90.

International Tax Counsel, Joint Committee on Taxation, U.S. Congress, Washington, D.C., 1985-88.

Legislation Attorney, Joint Committee on Taxation, U.S. Congress, Washington, D.C., 1982-85.

Attorney, Covington & Burling, Washington, D.C., 1979-82.

Law Clerk, The Honorable John Minor Wisdom, U.S. Court of Appeals for the Fifth Circuit, New Orleans, La., 1977-78.

Instructor in Law, East Carolina University, Greenville, N.C., 1978-79.

Teacher, English and Social Studies, Whitted Junior High School, Durham, N.C., City Schools, spring semester 1973.

Teacher, French, Myers Park High School, Charlotte-Mecklenburg, N.C., Schools, 1969-72.

BACKGROUND

Master of Business Administration, the University of North Carolina at Chapel Hill, 1977.

Juris Doctor with High Honors, the University of North Carolina at Chapel Hill, 1977.

Editor in Chief, *The North Carolina Law Review*, volume 55 (1976-77).

B.A. in French, Davidson College, 1969; North Carolina Class A Teacher's Certificate.

Junior Year Abroad at the University of Montpellier, France, 1967-68.

Licensed attorney (active) and mediator (inactive) in North Carolina; inactive licensed attorney in the District of Columbia.

Fluent in French; good knowledge of Spanish, some German.

Born in Kinston, NC, USA, 1947.

SELECTED WRITING

Ongoing blog posts on revenue policy, many about marijuana taxation, www.newrevenue.org.

Huffington Post publications since those listed below: <http://www.huffingtonpost.com/pat->

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How Not to Tax Marijuana, http://www.huffingtonpost.com/pat-oglesby/how-not-to-tax-marijuana_b_4739009.html (February 7, 2014).

Rocky Reefer Roll-out: The Right Tax Lesson, http://www.huffingtonpost.com/pat-oglesby/marijuana-tax-colorado_b_4525238.html (January 2, 2014)

Colorado's Crazy Marijuana [Wholesale] Tax Base, http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2351399 (November 7, 2013).

Colorado's Crazy Marijuana Tax Base, http://www.huffingtonpost.com/pat-oglesby/colorados-crazy-marijuana_b_4221153.html (November 7, 2013).

Taxing Marijuana: Four Questions, http://www.huffingtonpost.com/pat-oglesby/marijuana-tax_b_4128102.html (October 20, 2013).

Marijuana Advertising: The Federal Tax Stalemate, http://www.huffingtonpost.com/pat-oglesby/marijuana-advertising-the_b_3810341.html (August 25, 2013).

A Way Past the Marijuana Dilemma, http://www.huffingtonpost.com/pat-oglesby/a-way-marijuana-dilemma_b_2490720 (January 16, 2013).

“Gangs, Ganjapreneurs, or Government: Marijuana Revenue up for Grabs,” *State Tax Notes*, Volume 66, Number 4, pages 255-269 (October 22, 2012), online at <http://ssrn.com/abstract=2165864>.

“Repatriation to the Tune of ‘Revolution,’” 136 *Tax Notes* 123-24 (Humor section) (July 2, 2012), downloadable at http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2103269.

“Tax Repatriation Holiday’: Choosing Words Strategically,” downloadable at <http://ssrn.com/abstract=1963951> (November 23, 2011).

“Laws To Tax Marijuana,” 59 *State Tax Notes* 251-280 (January 24, 2011), online at <http://ssrn.com/abstract=1741735> (with Table of Contents); http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2214910 (magazine original without Table of Contents).

"Corporate America Has No Clothes," 93 *Tax Notes* 1773 (December 24, 2001), reprinted in 25 *Tax Notes International* 52 (January 7, 2002).

"Wide Open for Toddling," *The Washington Post*, February 28, 1992, Weekend Section, page 49 (safe public places to take an infant learning to walk).

Statement of H. Patrick Oglesby, International Tax Counsel, Alan L. Fischl, Legislation Attorney, and Stephen M. Parks, Accountant, Joint Committee on Taxation, on the Proposed Income Tax Treaty with Bermuda before the Senate Committee on Foreign Relations, September 25, 1986, Joint Committee on Taxation document JCX-26-86, <http://www.jct.gov/publications.html?func=startdown&id=3516>.

Statement of H. Patrick Oglesby, International Tax Counsel, Alan L. Fischl, and Robert E. Culbertson, Jr., Legislation Attorneys, Joint Committee on Taxation, on the Proposed Income Tax Treaties with Barbados, Cyprus, Denmark, Italy, and the People's Republic of China before the Senate Committee on Foreign Relations, July 30, 1985, Joint Committee on Taxation document JCX-11-85, <http://www.jct.gov/publications.html?func=startdown&id=3444>.

Prepared Statement of Richard A. Gordon, Deputy Chief Of Staff, And H. Patrick Oglesby And Alan L. Fischl, Legislation Attorneys, Staff Of The Joint Committee On Taxation, Hearing

Before The Senate Committee On Foreign Relations, April 26, 1984, JCX-8-84,
<http://www.jct.gov/publications.html?func=startdown&id=3353>.
Prepared Statement Of Richard A. Gordon, Deputy Chief Of Staff, Joint Committee On Taxation,
and Patrick Oglesby, Legislation Attorney, Joint Committee On Taxation, Before The
Committee On Foreign Relations, United States Senate, On The Proposed Tax Treaties
With Australia, The People's Republic Of China, And New Zealand, Scheduled For A
Hearing May 24, 1983, JCX-13-83,
<http://www.jct.gov/publications.html?func=startdown&id=3120>.
"Criminal Procedure -- North Carolina Rejects a Retroactive Application of *Mullaney*," 54 *North
Carolina Law Review* 1020-33 (1976).
"Securities Regulation -- Supreme Court Acceptance of the *Birnbaum* Rule," 54 *North Carolina Law
Review* 255-65 (1976), reprinted in 18 *Corporate Practice Commentator* 251-64 (1976).

SELECTED SPEECHES AND PANEL APPEARANCES

Scheduled: Marijuana Taxes, Federation of Tax Administrators, Tobacco Section, Knoxville,
Tennessee, August 18, 2014.
Revenue and Marijuana Policy, International Society for the Study of Drug Policy, Rome, Italy,
May 22, 2014.
Marijuana Legalization Panel, Students for Sensible Drug Policy and Black Law Student
Association, Duke University Law School, November 20, 2013.
Models of Marijuana Regulation Around the World (Panel), Drug Policy Alliance, Biennial
Conference, Denver, October 24, 2013,
http://www.reformconference.org/sites/reformconference.org/files/docs/2013%20Reform%20Conference%20Program%20Book_FINAL_0.pdf (page 11).
Marijuana Revenue, North Carolina Bar Association Continuing Legal Education Program, Cary,
N.C., May 9, 2013, <https://www.ncbar.org/cle/programs/148mlp>
History of Alcohol Taxation in America, UNC-Chapel Hill Law School, Friday Center, Festival
of Legal Learning Continuing Legal Education Program, February 9, 2013.
Regulation and Taxation of Cannabis (Panel), National Organization for the Reform of
Marijuana Laws, Annual Conference, Los Angeles, November 4, 2012, video online at
<http://www.youtube.com/watch?v=If81SYmhNGo> (after 10 minute mark).
Joint Judiciary Committee of the Commonwealth of Massachusetts, S.1801, Testimony on An
Act to Tax and Regulate the Cannabis Industry, March 2, 2010.
Federal Bar Association, 14th Annual Tax Law Conference, Washington, March 1-2, 1990.
Financial Executives Institute, Committee on Taxation meeting, Washington, April 27, 1989.
American Council of Life Insurance, Legal Division, Annual Meeting, New York, November
1988.
New York State Bar, Annual Meeting, January 1988.
District of Columbia Bar, Section of Taxation, May 1987.
Tax Executives Institute, International Aspects of Tax Reform, Chicago, January 20, 1987.
World Trade Institute of the World Trade Center, Conference on the Tax Reform Act of 1986,
New York, October 10, 1986.
International Fiscal Association, Mid-Atlantic meeting, May 7, 1986.

National Foreign Trade Council, Tax Treaty Task Force, April 1986.
Federal Bar Association, 10th Annual Tax Law Conference, Washington, March 19, 1986.
World Trade Institute of the World Trade Center, Washington Update on International Taxation, May 30-31, 1985.
Bank Administration Institute seminar, Practical Aspects of the Taxation of Foreign Banks in the U.S., New York, March 1985.
International Management and Development Institute, Washington, January 1985.
American Taxation Association, Annual Meeting, Toronto, August 1984.
Foreign Trade Association of Southern California, Foreign Sales Corporations, Los Angeles, August 23, 1984.
Practicing Law Institute, 14th Annual Institute on International Taxation, 1984.
International Fiscal Association, Mid-Atlantic meeting, December 7, 1983.
University of Pennsylvania Tax Conference, October 11, 1983.

CONGRESSIONAL TESTIMONY

Senate Committee on Foreign Relations, Tax Treaty with Bermuda, September 25, 1986.
Senate Committee on Foreign Relations, Tax Treaties with Barbados, Cyprus, Denmark, Italy, and the People's Republic of China, July 30, 1985.