

# Lyin' Eyes—The Search for Tax Policy in the Eagles' Song Catalog

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## AUTHORS



**Scott Semer**

Partner [Scott Semer](#) is the author of "Lyin' Eyes—The Search for Tax Policy in the Eagles' Song Catalog," an article critiquing U.S. corporate tax policy in the context of the OECD's base erosion and profit-sharing (BEPS) project published in the May 9 issue of *Tax Notes*. Below is the publication's abstract of Scott's article.

In this article, Semer explains how recent U.S. legislative initiatives, including the partial repeal of the 1980 Foreign Investment in Real Property Tax Act for some foreign pension plans, are at odds with the United States' avowed commitment to the OECD base erosion and profit-shifting project and seemingly draw from the lyrics of "Lyin' Eyes" by the Eagles.

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