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In Memoriam: Oliver Oldman

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*Richard Pomp**

Most academics are delighted to make incremental contributions to established fields of learning. We stand on the shoulders of those who have come before us. Rare is the person who creates an entirely new field of study. Rarer is someone like Ollie who created two new disciplines out of whole cloth — state and local taxation, and taxation and economic development and administration — and wrote the books for each.

When Ollie taught the first state and local tax course in the 1960s, that field was viewed as a stepchild to federal tax. He was the first academic to understand and anticipate the importance the subject would come to play. He taught the course at a time when state taxation was mistakenly viewed by tax professors as a backwater to federal tax courses. He knew what other academics would eventually come to appreciate: that state and local tax issues present all of the intellectual challenges inherent in the study of the federal system, with the additional challenge of a constitutional dimension. Further, whereas many of the weaknesses in the federal tax system were well documented, intensely analyzed, and the subject of lively scholarly debate, state tax issues were, by comparison, an unexplored virgin territory. Ollie introduced and inspired generations of students and academics to the field as evidenced by more than eighty law schools now teaching that course.

Ollie was the country's leading theorist on the property tax, imbuing what had been a pedestrian field with intellectual rigor. And decades before most Americans had even heard of the value-added tax, Ollie was teaching it as part of his courses. He created an intellectual framework for thinking about the state tax field, coauthored a leading casebook on state tax, now in its fifth edition, which has been used in more than sixty schools, and coauthored the leading book on the value-added tax.

Long before terms like "globalization" or "flat earth" entered our lexicon, Ollie directed the International Tax Program (ITP) and created courses on taxation and economic development, and tax administration. His vision and experiences informed every aspect of the ITP, which became world-famous. For nearly forty years, third world tax officials associated Harvard with the ITP, rather than vice versa.

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Starting with the second half of the twentieth century, there was hardly a developing country that did not have ties with the ITP. Among the alumni were ministers of finance, commissioners of taxation, judges, academics, and key officials in the IMF, the World Bank, and the United Nations.

Ollie *was* the International Tax Program. He shaped and molded it with an uncanny ability to be the first to do what years later everyone acknowledged needed doing. His and Barbara's personal warmth, support, and nurturing of often overwhelmed foreign students (most venturing outside their countries for the first time), his professional prescience and extensive network of foreign academics and former students, could not be duplicated elsewhere — and no other institution tried until the Law School allowed the ITP to fade away.

No one was a deeper depository of expertise and experience or a font of profound wisdom. His creative mind, technical as well as policy prowess, and appreciation for the limited administrative resources in the developing world spread him thin as everyone wanted a piece of Ollie. Luckily, he and Barbara were intrepid travelers. Many a foreign country should be indebted to Barbara for her encouragement and support, for without her there would have been less of Ollie to go around. And if Ollie could not leave Cambridge, legions of commissioners and ministers would make the pilgrimage to sit at the feet of "the man."

Ollie was always ahead of the curve. At a time when academic kudos revolved around policy analysis, he knew that good tax policy and bad tax policy could look very much the same if implemented through shoddy tax administration. That understanding was shared among a senior generation of icons like Dick Musgrave, Carl Shoup, Richard Bird, and Bill Vickrey, but is less appreciated today. The issues of tax administration were a centerpiece of the International Tax Program. With his typical acumen and insights, Ollie breathed life into what could have been a dry and ignored topic. He knew that issues of tax administration did not rank high in the pantheon of academic topics but as was typical, he did not care. Administration was the precondition to a meaningful tax system and that made it worthy of serious intellectual study.

Others in this issue of the *Review* chronicle with wit and grace Ollie's life, achievements, awards, and honors. I would like to focus more on my own personal remembrances.

* * *

Ollie interviewed me in 1970 as a second-year student to teach a survey course on federal income tax to participants in the International Tax Program. The job paid well, and my financial aid package did not. My interest was more mercenary than intellectual. Nonetheless, Ollie hired me, certainly not because of any interest I could feign in the Program or in third world countries.

After graduation I spent a year abroad, and then Ollie asked me back to teach in the Program. This was heady stuff for anyone having academic pretensions. I joined a group of luminaries, not the least of whom was a young Mike McIntyre (who along with Ollie became a dear and cherished friend, coauthor, and a major force on my thinking).

Once hired at the Program, I thought it would be good form to take a course with Ollie on third world taxation. In the classroom, Ollie was the anti-Kingsfield. He had no interest in intimidation, showmanship, or self-aggrandizement. He relished respectful intellectual debate; you were expected to have struggled with the reading, and he was at his best when answering questions. His subtle and curious mind saw relationships and connections in even the most quotidian of questions. As students of Ollie's, we came away from our exchanges with an exaggerated belief in the suppleness of our minds; our insouciance led us to assume we stumbled upon so many worthy, albeit seemingly disparate links. (The exam would, of course, show otherwise.) His gentle questioning stretched us and pushed us. Ollie was sincerely kind, supportive, and affirming, long before it was fashionable to worry (especially in an era of Kingsfields) about a student's self-esteem.

Classroom discussions drew on Ollie's vast experiences and pragmatic judgment. But unlike many, he sanitized his discussions to strip himself out of the presentation. While typical of his self-effacing personality, this had the salutary effect of encouraging debate, without any student feeling intimidated from challenging decisions or strategies that Ollie had personally made. Ollie taught us the art of the second best and how the perfect was the enemy of the good. We absorbed the various tradeoffs that mark a tax system and came to understand the arrogance of criticizing from afar, without being privy to all of the indigenous constraints. We came to appreciate that designing and implementing a tax system called as much for creativity and imagination as it did for technical acuity.

His course on taxation and economic development, unique in the country at that time, was attended by ministers of finance, commissioners of taxation, and tax administrators from the developing world. For many law students, including me, rubbing elbows with these dignitaries from abroad broadened us in the classical sense of higher education — and instilled in some of us a higher calling.

As I later came to travel throughout the third world, I could count on two things. First, having been associated with Ollie would grant me immediate access at tax departments and ministries of finance, along with coveted invitations to private dinners and participation in policy sessions. His former students would pepper me with questions about how Ollie was doing; they were sincere, caring, and appreciative of all he had done for them, both personally and professionally. Sec-

ond, while foreign bookshelves might be thin and sparse by U.S. standards, where we are inundated by the publishers, Ollie's books on development would always hold a position of prominence — and be well-worn.

I logged a lot of miles with Ollie, especially in Africa and Asia. It was a good thing that he relished exotic foods. This was a valuable talent indeed, given his place of honor at foreign banquets. As the exalted guest, he would usually be given the choicest parts of fish or fowl; the scarcer or more exotic the part, the more treasured it would be and thus destined for Ollie. Never one to embarrass his hosts, he would, with either feigned or real gusto, show the proper relish as he downed fish eyes, duck tongues, scorpion stingers, cicada, seahorses, and fried locusts. He mastered the fine art of eating just enough at these banquets to be respectful, but not enough to earn seconds. Nor was he ever one to turn down tempting street food. With a quick smell and visual scan, he banished concerns of salmonella and botulism.

You never know someone until you travel with them under hardship conditions. The lack of sleep, hygiene, and nutrition reveals a person's character. Ollie was unflappable and indefatigable. Once in 1979, when a fruit basket that had been provided to us by a so-called "hotel" in China showed signs of being enjoyed by something with a frighteningly wide span of teeth, Ollie did not make a fuss or ask to change rooms. He simply took a slat that was supporting the mattress under the bed, used the fruit as bait, shut off the lights, and waited. We did not have to wait long until he dispatched the interloper. This act was motivated more by not wanting to embarrass the hotel than by any innate aggression. No one was sweeter than Ollie, and I assume he used no more force than was necessary.

This same self-sufficiency was captured in his retort when, on a long trip across the Sahara by Land Rover, someone complained about the lack of facilities. With his inimitable quiet understatement he noted that, "The whole world's your bathroom." It was hard to be a complainer or whiner when you traveled with Ollie, no matter how primitive or challenging the circumstances.

Ollie never did what was fashionable; to the contrary, things became fashionable because Ollie did them. And he was doing them long before others realized they needed to be done. No one of his generation has had more of an influence on tax systems around the world. His spirit and wisdom live on in those whom he mentored, taught, advised, and counseled. And a selfless and sweet soul like Ollie would be pleased by that — although unlikely to have ever thought in those terms.