

Innsbruck Tax Lecture Series

On the topic of:

Solidarity Federalism

Speaker:

Prof. Ruth Mason

University of Virginia School of Law
Edwin S. Cohen Distinguished Professor of Law and Taxation
John A. Ewald Jr. Research Professor of Law
Director Virginia Center for Tax Law
Max Planck Law Fellow at the Max Planck Institute for Tax
Law and Public Finance

Date: **Tuesday, June 23, 2026**

Time: **16:30 pm (CET)**

Place: **Online via Zoom**

**We very much look forward to welcoming colleagues from
near and far and to sharing an inspiring and fruitful
discussion with all participants.**

Please register by Monday, June 22 at 14:00 pm CET.



If you have any questions, please contact:
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Univ. Prof. Dr. Daniel W. Blum, LL.M. (NYU), Department
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Studies of federalism have mostly centered on state autonomy and the vertical relationship between the states and the federal government. This presentation approaches federalism from a different perspective, one that focuses on state solidarity. The presentation will explain how solidarity structures found in constitutional federations — and by analogy in the founding treaties of the EU — generate solidarity obligations, such as duties not to harm other states or their citizens. These duties give rise to principles, such as non-discrimination, that are vital to federalism. Focusing on inter-state relations and relations between states and citizens of other states, the presentation argues that affirming both solidarity and autonomy as crucial — indeed constitutive — elements of federalism and federal-style unions enables us to better understand our federation and enriches federalism discourse in general. Examples of doctrines inflected with solidarity duties include the fundamental freedoms and State aid. The Court of Justice's recent decision in *Commission v. Malta* will also be discussed.