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Gary Lucas is a law professor at Texas A&M University School of Law. Professor Lucas teaches courses in tax, legislation, and regulation. His research focuses on taxation, behavioral economics, and behavioral public choice. He is particularly interested in the role of psychology in shaping tax and regulatory policy. Professor Lucas has taught tax courses as a visiting professor at Florida State University College of Law and the University of Florida Levin College of Law. Prior to entering academia, Professor Lucas practiced in the tax department of a large corporate law firm in Atlanta where he provided advice on the tax aspects of corporate mergers and acquisitions and on large real estate transactions. He received his J.D. from Tulane University Law School, where he served on the Tulane Law Review, and his LL.M. in taxation from the University of Florida Levin College of Law.