ARTICLES

COLORADO AND WASHINGTON GOT TOO HIGH: THE ARGUMENT FOR LOWER RECREATIONAL MARIJUANA EXCISE TAXES .................................................................Jeremy P. Gove

THIS IS JUST NOT WORKING FOR US: WHY AFTER TEN YEARS ON THE JOB IT IS TIME TO FIRE GARCETTI .................................................................Jason Zenor

THE SEC’S ULTRA VIRES RECOGNITION OF THE FASB AS A STANDARD SETTING BODY ....................................................................................................Wm. Dennis Huber

COMMENTS

HUMANE PROPOSALS FOR SWIFT AND PAINLESS DEATH ....................................................Bryce Buchmann
The *Richmond Journal of Law and the Public Interest* is published quarterly by the University of Richmond: T.C. Williams School of Law. Questions, comments, and suggestions regarding the content of the Journal are welcomed at:

University of Richmond School of Law  
28 Westhampton Way  
University of Richmond, VA 23173  
(804)289-8212  
http://scholarship.richmond.edu/jolpi/

**EDITORIAL POLICY:**

The *Richmond Journal of Law and the Public Interest* seeks to preserve the author’s writing style when editing articles selected for publication. As part of the ongoing relationship between the Journal and its authors, each author is given the opportunity to review his or her article prior to its publication.

**SUBMISSIONS:**

The *Journal* invites the submission of unsolicited articles, essays, comments, and notes throughout the year on a variety of topics. Manuscripts should include the author’s biographical information either in text or in an accompanying résumé or curriculum vitae. Manuscripts submitted in a printed format will not be returned unless specifically requested and accompanied with proper postage.
Manuscripts may be sent in printed form to Richmond Journal of Law and the Public Interest at the above address or by electronic mail at rjolpi@richmond.edu.

SUBSCRIPTIONS:
Subscription inquiries may be addressed to the Journal’s Managing Editor at the address listed above.

COPYRIGHT:
All articles copyright © 2014 by the Richmond Journal of Law and the Public Interest, unless noted otherwise. Articles herein may be duplicated for classroom use, provided that (1) each copy is distributed at or below cost, (2) the Journal is notified of such use, (3) proper notice of copyright is affixed to each copy, and (4) the author and Journal are identified on each copy.

CITATIONS:
The text and citations of the Journal conform to The Bluebook: A Uniform System of Citation (20th ed. 2015).

Cite as: ___ RICH. J.L. & PUB. INT. ___
OFFICERS OF INSTRUCTION AND ADMINISTRATION
UNIVERSITY OF RICHMOND
SCHOOL OF LAW

ADMINISTRATION

Edward L. Ayers, B.A., M.A., Ph.D. ..........President of the University of Richmond
Wendy C. Perdue, B.A., J.D..........................Dean, Professor of Law
James Gibson, B.A., J.D............................Associate Dean for Academic Affairs,
                                            Professor of Law
Corinna Barrett Lain, B.A., J.D..........Associate Dean for Faculty Development,
                                            Professor of Law
Kristine M. Henderson, B.A., J.D.......... Associate Dean for Student Services
                                            and Administration
Roger V. Skalbeck, B.A., M.L.I.S., J.D........ Associate Dean for Library and
                                            Information Services, Associate Professor of Law
Janet D. Hutchinson, B.S., J.D.............. Associate Dean of Career Services
Michelle Rahman ..................................Associate Dean of Admissions

FACULTY

Azizah Y. al-Hibri, B.A., Ph.D., J.D..............Professor of Law, Emerita
Margaret I. Bacigal, B.A., J.D....................Clinical Professor of Law,
                                            Director, Clinical Placement Program
Ronald J. Bacigal, B.S., LL.B.........................Professor of Law
W. Wade Berryhill, B.S., LL.M, J.D..............Professor of Law, Emeritus
Carol N. Brown, A.B., LL.M, J.D....................Professor of Law
W. Hamilton Bryson, B.A., LL.B., LL.M., Ph.D, LL.D......Blackstone Professor
                                            of Law
Tara L. Casey, B.A., J.D. ............... Director, Carrico Center for Pro Bono Service
Dale Margolin Cecka, B.A., J.D. .................Clinical Professor of Law,
                                            Director, Family Law Clinic
Henry L. Chambers, B.A., J.D.........................Professor of Law
Timothy L. Coggins, B.A., M.S., J.D............Professor of Law
Christopher Corts, B.J., J.D., B.A., M.A........Assistant Professor of Legal Writing
Christopher A. Cotropia, B.S., J.D..........Director, Intellectual Property Institute,
                                            Professor of Law
Ashley R. Dobbs, B.A., J.D..........................Director, Intellectual Property and
                                            Transactional Law Clinic
John G. Douglas, B.A., J.D..........................Professor of Law
Joel B. Eisen, B.S., J.D..............................Professor of Law
David G. Epstein, B.A., LL.M, LL.B......................Allen Professor of Law
Jessica M. Erickson, B.A., J.D......................Professor of Law
William O. Fisher, A.B., J.D., M.P.P.  Professor of Law
David Frisch, B.S., J.D., LL.M.  Professor of Law
Chiara Giorgetti, J.D. (Laurea), M.Sc., LL.M., J.S.D.  Associate Professor of Law, Fellowship Director, LL.M. Program
Meredith Johnson Harbach, B.A., J.D.  Associate Professor of Law
Mary L. Heen, B.A., M.A.T., J.D., LL.M.  Professor of Law
Ann C. Hodges, B.S., M.A., J.D.  Professor of Law
John Paul Jones, B.A., J.D., LL.M.  Professor of Law, Emeritus
Julie Ellen McConnell, B.A., J.D.  Associate Clinical Professor of Law, Director, Children’s Defense Clinic
Gary L. McDowell, B.A., M.A., A.M., Ph.D.  Professor, Tyler Haynes Interdisciplinary Chair in Leadership Studies, Political Science & Law
Andre A. Moenssens, J.D., LL.M.  Professor of Law, Emeritus
Shari Motro, B.A., J.D.  Professor of Law
Daniel T. Murphy, B.A., J.D., LL.M.  Professor of Law
Kristen Jakobsen Osenga, J.D., M.S., B.S.E.  Professor of Law
John F. Preis, B.S., J.D.  Professor of Law
Emmeline Paulette Reeves, B.A., J.D.  Director of Academic Skills Program
Kimberly J. Robinson, B.A., J.D.  Professor of Law
Noah M. Sachs, B.A., J.D, M.P.A.  Professor of Law, Director, Merhige Center for Environmental Studies
Jonathan K. Stubbs, B.A., B.A., J.D., LL.M., M.T.S.  Professor of Law
Rachel Juhas Suddarth, B.A., J.D.  Assistant Professor of Legal Writing
Peter N. Swisher, B.A., M.A., J.D.  Professor of Law
Allison Anna Tait, B.A., Ph.D., J.D., LL.M.  Assistant Professor of Law
Mary Kelly Tate, B.A., J.D.  Associate Clinical Professor of Law
Margaret Ann B. Walker, B.A., J.D.  Visiting Assistant Professor, Academic Success Program

LIBRARY FACULTY

Paul M. Birch, B.A., M.A.L.S., J.D.  Computer Services Librarian
Alexis Fetzer, B.A., J.D., M.L.I.S.  Reference and Research Services Librarian
Andrew Frank, B.A., M.L.S.  Access Services Librarian
Joyce Manna Janto, B.S., M.L.S., J.D.  Deputy Director
ADJUNCT FACULTY

Farhad Aghdami, B.A., J.D., LL.M. .................................. Adjunct Professor of Law
Katherine B. Bain, B.A., J.D. .................................. Adjunct Professor of Law
Edward D. Barnes, B.A., J.D. ............................... Adjunct Professor of Law
William J. Benos, LL.B., J.D. ............................... Adjunct Professor of Law
David E. Boelzner, B.A., M.A., J.D., LL.M. ........ Adjunct Professor of Law
Corey Booker, B.A., M.S., J.D. ......................... Adjunct Professor of Law
Genoveva Border, J.D, LL.M. ................................. Adjunct Professor of Law
Claudia Brand, First Legal State Examination (Germany)
Second Legal State Examination (Germany), J.D........ Adjunct Professor of Law
The Hon. Lynn S. Brice, B.A., M.S.W., J.D. ........ Adjunct Professor of Law
Craig M. Burshem, B.S., J.D. ......................... Adjunct Professor of Law
Jack W. Burtech, Jr., B.A., J.D. ......................... Adjunct Professor of Law
Harris D. Butler, III., B.A., J.D. ......................... Adjunct Professor of Law
Sean Byrne, B.A., J.D. ................................ Adjunct Professor of Law
The Hon. Richard Campbell, B.A., J.D. ............... Adjunct Professor of Law
Brian Cannon, B.A., J.D. ................................. Adjunct Professor of Law
Latoya Capers, B.S., J.D. ................................ Adjunct Professor of Law
Heather Caputo, B.A., J.D. ................................. Adjunct Professor of Law
Claire G. Cardwell, B.A., J.D. ......................... Adjunct Professor of Law
Thomas Chaffe, B.A., J.D. ................................. Adjunct Professor of Law
Christopher J. Collins, B.A., J.D. ................ Adjunct Professor of Law
Nancy D. Cook, B.S., J.D. ................................. Adjunct Professor of Law
James C. Cosby, B.A., J.D. ........................ Adjunct Professor of Law
Ashley T. Davis, B.A., J.D. ........................ Adjunct Professor of Law
The Hon. Marla Graff Decker, B.A., J.D. .......... Adjunct Professor of Law
Peter Duffey, B.A., J.D. ................................ Adjunct Professor of Law
Jason Eakes, B.A., J.D. ................................ Adjunct Professor of Law
The Hon. Joseph J. Ellis, B.A., J.D. ................ Adjunct Professor of Law
Morna P. Ellis, M.Ed., J.D. ........................ Adjunct Professor of Law
Andra S. Erard, B.A., J.D. ........................ Adjunct Professor of Law
Stephen M. Faraci, Sr., B.A., J.D. ................ Adjunct Professor of Law
Catherine French, B.A., J.D. ......................... Adjunct Professor of Law
Lisa Frisina, B.B.A., J.D. ................................ Adjunct Professor of Law
Frederick R. Gerson, B.A., J.D. ................ Adjunct Professor of Law
Michael Gill, B.A., J.D. ................................. Adjunct Professor of Law
Paul G. Gill, B.A., J.D. ................................. Adjunct Professor of Law
Michael L. Goodman, B.A., J.D. ................ Adjunct Professor of Law
Carolyn V. Grady, B.A., J.D. ......................... Adjunct Professor of Law
Elizabeth Griffin, B.A., J.D. ......................... Adjunct Professor of Law
Timothy H. Guare, B.A., J.D. ................ Adjunct Professor of Law
Elizabeth Wilson Hanes, B.A., J.D. ................ Adjunct Professor of Law
Michael N. Herring, B.A., J.D. ................ Adjunct Professor of Law

xvii
<table>
<thead>
<tr>
<th>Name</th>
<th>Degree(s)</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>Michelle Welch</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Robert J. Wagner</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>John Tucker</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Samuel T. Towell</td>
<td>B.S., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Ian D. Titley</td>
<td>B.S., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>The Hon. Tracey W. J. Thorne</td>
<td>B.A., M.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>John H. Thomas</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>John Steele</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>The Hon. Beverly W. Snukals</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>James M. McCauley</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Kathleen M. McCauley</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>James V. Meath</td>
<td>B.A., M.A.U., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Leigh Melton</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>The Hon. Stephanie E. Merritt</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Stephen Miller</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Traci B. Miller</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Duncan Minton, Jr.</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Dale G. Mullen, B.A., B.S., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Jennifer Nesbitt</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>The Hon. David J. Novak</td>
<td>B.S., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Jay Oakley, A.B., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Laurence V. Parker</td>
<td>B.A., M.B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Robert Partin</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>The Hon. Jayne A. Pemberton</td>
<td>B.A., M.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>James Phillips, Ph.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Michael Pillow, B.A., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Brody Reid, B.A., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Jacqueline M. Reiner, B.A., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Elizabeth E. Riopelle, B.A., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>John V. Robinson, B.A., B.L., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Thomas P. Rohman, B.B.A., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Stephen Romine, B.A., J.D., M.B.A.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Marshall Ross, B.A., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Randy B. Rowlett, B.A., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Mark E. Rubin, B.A., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Craig Sampson, B.A., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Connelia Ross Savage, B.S., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Cullen Seltzer, B.A., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Charles K. Seyfarth, B.A., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Blackwell N. Shelley, Jr., B.A., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>The Hon. Beverly W. Snukals</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>John Steele</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>John H. Thomas</td>
<td>B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>The Hon. Tracey W. J. Thorne-Begland, B.A., J.D.</td>
<td>Adjunct Professor of Law</td>
<td></td>
</tr>
<tr>
<td>Ian D. Titley, B.S., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Samuel T. Towell, B.S., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>John Tucker, B.A., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Robert J. Wagner, B.A., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Michelle Welch, B.A., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
<tr>
<td>Thomas M. Wolf, B.A., J.D.</td>
<td></td>
<td>Adjunct Professor of Law</td>
</tr>
</tbody>
</table>

xviii
CONTENTS

LETTER FROM THE EDITOR.................................................................XXI
   Katherine Schroth

ARTICLES

COLORADO AND WASHINGTON GOT TOO HIGH: THE ARGUMENT FOR LOWER RECREATIONAL MARIJUANA EXCISE TAXES.................................................................67
   Jeremy P. Gove

THIS IS JUST NOT WORKING FOR US: WHY AFTER TEN YEARS ON THE JOB IT IS TIME TO FIRE GARCETTI.................................................99
   Jason Zenor

THE SEC’S ULTRA VIRES RECOGNITION OF THE FASB AS A STANDARD SETTING BODY .............................................................123
   Wm. Dennis Huber

COMMENTS

HUMANE PROPOSALS FOR SWIFT AND PAINLESS DEATH.........................153
   Bryce Buchmann

xix