LETTER FROM THE EDITOR

Dear Readers,

The Richmond Journal of Law and the Public Interest is proud to present the Winter Issue of Volume XIX. The issue examines several legal issues including the taxation of legal marijuana, speech protections for public employees, the authority of the Security and Exchange Commission, and potential problems with lethal injection. The broad range of topics featured in this issue show the true breadth of public interest law jurisprudence. While the topic areas vary, each article features an important area of the law that deserves scrutiny. The pieces in this Winter Issue examine the shortcomings of several areas of the law and bring forth potential solutions for the future.

In Colorado and Washington got too High: The Argument for Lower Recreational Marijuana Excise Taxes, Jeremy Gove examines the tax schemes of newly legal recreational marijuana in Colorado and Washington. The article takes an in-depth look at taxes levied by each state and concludes that Colorado and Washington fail to optimize revenue on marijuana. The piece also surveys the policies behind levying taxes on marijuana as well as the general theories of taxation. The article provides an important look at an emerging area of taxation that Gove proposes has great potential for state revenue.

In This is Just Not Working for Us: Why After Ten Years on the Job—It is Time to Fire Garcetti, Jason Zenor, Professor of Communications at SUNY-Oswego, provides his analysis of First Amendment protections for public employees. Professor Zenor concludes that although recent cases have amended the public employee speech doctrine to provide more protections, there is still further room for development. He offers a new legal test for public employee speech to better serve the public interest and the interest of government employees.

The SEC’s Ultra Vires Recognition of the FASB as a Standard Setting Body, challenges SEC’s acceptance of the Financial Accounting Standards Board (FASB) as the standard setting body for securities laws. Dennis Huber, Professor of forensic accounting and business law at Capella University, provides a comprehensive examination of the FASB and concludes that it is missing a critical criteria of set forth by Congress for standard set-
tating bodies: considering the public interest and protection of investors when adopting accounting principles.

Bryce Buchmann, J.D. Candidate at the University of Richmond School of Law and the member of the Richmond Journal of Law and the Public Interest, proposes reasons why lethal injection may not be the appropriate manner of execution in the United States. Humane Proposals for Swift and Painless Death summarizes the history of lethal injection and issues associated with the practice. The comment examines how the government determines execution methods and proposes more humane methods of execution.

Volume XIX’s Winter Issue examines a variety of legal issues that have the potential to affect the public interest in many ways. The legal topics discussed in this issue may have been implemented with certain intentions or goals, but each piece takes a serious look at the practical application of these laws and concludes those goals may not have been met. We hope you are enriched by these pieces, and we look forward to bringing you forthcoming publications.

Sincerely,

Katherine R. Schroth

Editor-in-Chief