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Northern Illinois University

Law Review

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ONLINE JOURNAL

ARTICLES

“Correcting” the Foreclosure Crisis?

Matthew Broucek.....1

Mortgage Resolution Partners, a venture capitalist firm based out of San Francisco, has been visiting with state and local governments across the country. Mortgage Resolution Partners proposes that eminent domain can, and should, be used to seize mortgages and refinance them in an attempt to correct the United States’ foreclosure crisis. This article identifies and analyzes the policy issues and constitutional concerns that are inherent in the plan. The most critical constitutional concerns with the plan implicate the Takings Clause, the Contracts Clause, and the Dormant Commerce Clause of the United States Constitution.

Debtors Deserve the Dischargeability of Tax Liability to be “Honest and Reasonable”

Robert Finegan..... 32

The most current version of the Bankruptcy Code, the Bankruptcy Abuse Prevention and Consumer Protection Act (BAPCPA), is considered one of the most technical and comprehensive reforms to the Bankruptcy Code. Facing a dramatic increase in consumer bankruptcies and fearing an increase in abuse of the system, Congress included stricter guidelines and rules to try and prevent debtor abuse in BAPCPA.

Another addition that BAPCPA added, and at the heart of this Comment, was the addition of a hanging paragraph to the Bankruptcy Code section 523(a). The issue of whether a person can discharge their tax liability through a Chapter 7 bankruptcy proceeding for a year that they filed a tax return after April fifteenth, but before the IRS had already assessed the taxes could arise in the future. Ultimately the hanging paragraph of 11 USC § 523(a) defeats the underlying principal of bankruptcy, to help debtors in need establish a fresh start.

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