Tammy W. Cowart Professor (903)566-7217 tcowart@uttyler.edu

**Contact Information** 

350.09 COB 3666 Canyon Creek Cir. Tyler, Texas 75707

tcowart@uttyler.edu (903)566-7217

**Current Position** 

Position: Professor of Business Law Current Academic Rank: Professor

Degrees

1994 J.D., Law, Texas Tech University, Lubbock, Texas

1989 B.S., Curriculum & Instruction, Texas A&M University, College Station, Texas

Professional Licensures & Certifications

1995 License to Practice, U.S. Federal Court

1994 Attorney & Counselor at Law, State Bar of Texas

Work Experience

2003 - 2003

Attorney of Counsel, Hommel & Starr Law Firm, Tyler, Texas

1999 - Ongoing

Senior Lecturer, University of Texas at Tyler, Tyler, Texas

1994 - 1998

Attorney at Law, Potter Minton Law Firm, Tyler, Texas

1991 - 1991

Instructor, Big Bend Community College, Giessen, Germany, International

Scholarly Contributions and Creative Productions

# Chapter

Completed/Published

Cowart, T. W. (2020). Anger and the Law-Free From Passion? In *Righteous Indignation: Christian Philosophical and Theological Perspectives on Anger*. Lexington Books. [Attachment]

Cowart, T. W., Gilley, A., Jackson, S. L., Barber, A., & Gilley, J. W. (2016). ETHICAL LEADERS: TRUST, WORK-LIFE BALANCE, AND TREATING INDIVIDUALS AS UNIQUE. In *Executive Ethics II: Ethical Dilemmas and Challenges for the C Suite* Information Age Publishing.

http://www.infoagepub.com/products/Executive-Ethics-2nd-Edition

Cowart, T. W., & Chumney, W. (2011). Product Trademarks: Apple vs. Cisco over iPhone Name. In *Business Ethics* (Vol. Denis Collins). John Wiley & Sons.

### **Journal Article**

Completed/Published

- White, K. T., Cowart, T. W., & Lirely, R. (2025). Unveiling Injustice: An Analysis of IRC § 7430 and the Quest for Fairness in Taxpayer Administrative and Judicial Proceedings with the IRS. *Brooklyn Law Review, 90,* \*.
- White, K. T., Cowart, T. W., & Lirely, R. (2025). Unveiling Injustice: An Analysis of IRC § 7430 and the Quest for Fairness in Taxpayer Administrative and Judicial Proceedings with the IRS. *Brooklyn Law Review, 90,* 473–524.
- White, K. T., & Cowart, T. W. (2024). Behind the Cloaking Device: Is there an Anti-Competitive Agreement Lurking under the use of Common Pricing Algorithms by Multifamily Landlords?. *Washburn Law Journal*, 63, 287–324. [Attachment]

- This paper examines whether multifamily landlords' use of a common Al-driven pricing software constitutes unlawful anticompetitive conduct in violation of antitrust laws.
- Cowart, T. W., Lirely, R., & Brandt, A. (2023). Unauthorized Disclosure of Tax Return Information: When is the U.S. Liable for Actions of the IRS? . William & Mary Business Law Review (A), 15, 51–115. [Attachment]
- Cowart, T. W. (2023). One Buffalo in Texas: Legal and Ethical Issues in Native American Gaming Operations. *Journal of Business, Entrepreneurship and the Law, XVI,* 1–32. [Attachment] https://digitalcommons.pepperdine.edu/jbel/vol16/iss1/1
- Cowart, T. W., Rashi, T., & Bock, G. L. (2023). Should Pharma Companies Waive Their Covid Vaccine Patents? A Legal and Ethical Appraisal. *Laws, 12*. [Attachment] https://www.mdpi.com/2075-471X/12/3/47/pdf
- Cowart, T. W., Trautman, L. J., Yordy, E. D., Sanney, K. J., & Sewell, D. J. L. (2021). TEACHING ETHICS AND VALUE IN AN AGE OF RAPID TECHNOLOGICAL CHANGE. *Rutgers Business Law Review (B)*, 17, 17–39. [Attachment]
- Sanney, K., Trautman, L. J., Yordy, E., Cowart, T. W., & Sewell, D. (2020). The Importance of Truth Telling and Trust. *Journal of Legal Studies Education*, *37*, 7–36. [Attachment]
- Cowart, T. W., Schulzke, K., & Jackson, S. L. (2019). Carrots and Sticks of Whistleblowing: What Classification Trees Say About False Claims Act Lawsuits. *ALSB Journal of Employment and Labor Law, 17,* 1–22. [Attachment] http://castle.eiu.edu/~alsb/Spring%202019/Final%20Carrots%20and%20Sticks%20of%20%20Whistleblowing%20for%20JELL%20-%20final.pdf
- Cowart, T. W., Gilley, A., Jackson, S. L., Gilley, J. W., & Barber, A. (2014). Ethical Leaders: Trust, Work-Life Balance, and Treating Individuals as Unique. *Journal of Leadership, Accountability and Ethics*, 11, 70–81.
- Cowart, T. W., Lirely, R., & Avery, S. L. (2014). Two Methodologies for Predicting Patent Litigation Outcomes: Logistic Regression Versus Classification Trees. *American Business Law Journal*, *51*. [Attachment]
- Cowart, T. W., Gershuny, P., & Bennett, G. (2013). A Survey of State Copyright Law. Southern Law Journal, 24.
- Cowart, T. W. (2012). Financial Literacy and Credit Cards: A Multi-Campus Survey. *International Journal of Business and Social Science*, 7, 25–33.
- Cowart, T. W., & Chumney, W. (2011). I Phone, You Phone, We All Phone with iPhone: Trademark Law and Ethics from an International and Domestic Perspective. *The Journal of Legal Studies Education*, *28*, 331–355.
- Cowart, T. W. (2011). The (Final) Anti-Counterfeiting Trade Agreement (ACTA): Ruthless or Toothless? *Southern Law Journal*, 21, 269–288.
- Cowart, T. W., & Blowen, M. (2011). Legal Issues in Business School Internship Programs. *Journal of Employment and Labor Law. 12*: 58–70.
- Cowart, T. W., & Chumney, W. M. (2008). iEthics. Journal of Business Ethics, DOI: 10.1007/s10551-009-0234-6.
- Cowart, T. W., & Wooldridge, B. R. (2008). Ruffled Feathers at Hubbard Poultry Company. *Journal of Business Cases and Applications*, 04-07.

### Accepted

- White, K. T., Pandey, V. K., & Cowart, T. W. (2025). A Finger in the Dike: Mobilizing State Health Care Transaction Notification and Corporate Practice of Medicine Laws to Scrutinize Private Equity Investment in Health Care. *Arizona State Law Journal*.
- White, K. T., Cowart, T. W., & Lirely, R. (2024). Unveiling Injustice: An Analysis of IRC § 7430 and the Quest for Fairness in Taxpayer Administrative and Judicial Proceedings with the IRS. *Brooklyn Law Review, 90,* \*.
- White, K. T., & Cowart, T. W. (2023). Behind the Cloaking Device: Is there an Anti-Competitive Agreement Lurking under the use of Common Pricing Algorithms by Multifamily Landlords?. Washburn Law Journal (B), 63. [Attachment]
- White, K. T., Cowart, T. W., & Lirely, R. (2024). TAXPAYERS' RECOVERY OF ATTORNEYS' FEES UNDER IRC 7430: CAN WE MAKE IT A LITTLE MORE FAIR? *Brooklyn Law Review (A)*, 90, \*.

### In Progress

- Lirely, R., Cowart, T. W., & White, K. T. (2024). Untitled. Law Review or Empirical Legal Journal.
- Lirely, R., Cowart, T. W., & White, K. T. (2024). Untitled . Law Review or Empirical Legal Journal.

# Other

In Progress

Wu, C. Y., & Cowart, T. W. (2022). The Politics of SEC Enforcement Actions: The President's Party Matters. [Attachment]

### Presentation

### Completed/Published

- Cowart, T. W., Rashi, T., & Bock, G. L. (2024, Spring). Should Pharma Companies Waive Their COVID-19 Patents? A Legal and Ethical Appraisal. Association of Practical and Professional Ethics Cincinnati OH.
- White, K. T., & Cowart, T. W. (2024, March). Competition, Copyright, and Consumer Privacy: Al's Emerging Legal and Ethical Challenges. University of Texas at Tyler Center for Ethics—Ethics Day 2024
- White, K. T., & Cowart, T. W. (2023, August). Behind the Cloaking Device: Is there an Anti-Competitive Agreement Lurking under the use of Common Pricing Algorithms by Multifamily Landlords? . Academy of Legal Studies in Business Annual Conference. San Diego, CA: Academy of Legal Studies in Business. [Attachment]

- White, K. T., & Cowart, T. W. (2023, August). Behind the Cloaking Device: Is there an Anti-Competitive Agreement Lurking under the use of Common Pricing Algorithms by Multifamily Landlords? . Academy of Legal Studies in Business Annual Conference 2023. San Diego, CA: Academy of Legal Studies in Business. [Attachment]
- Bock, G. L., & Cowart, T. W. (2023, Spring). *Pro-Life Enough? A Review of Child and Family Health Services in Texas. Association of Practical and Professional Ethics International Conference* Portland, OR: Association of Practical and Professional Ethics. [Attachment]
- Willis PhD, CPA, CGMA, V. F., & Cowart, T. W. (2022, March). Consumer Information Privacy: Are We There Yet? A Comparison of the Privacy Management Framework and Current Federal Privacy Laws. American Accounting Association, Southwest Region. New Orleans: Federation of Business Disciplines.
- Cowart, T. W., & Bock, G. L. (2022, February). Legal and Ethical Issues in COVID-19 Vaccine Patent Waivers Association for Practical and Professional Ethics International Conference. Cincinnati, Ohio: Association for Practical and Professional Ethics.
- Cowart, T. W. (2021, August). Federal Enforcement Actions against Healthcare Organizations for Covid-19 Violations Academy of Legal Studies in Business Annual Conference Academy of Legal Studies in Business.
- Cowart, T. W. (2020, August). It's a "Trust Me" Story-The Use of Public/Private Partnership in Contact Tracing and Implications for HIPAA Compliance. Academy of Legal Studies in Business Annual Conference Providence: Academy of Legal Studies in Business.
- Cowart, T. W. (2019, August). One Buffalo in Texas: Legal and Ethical Issues in Native American Gaming Operations Academy of Legal Studies in Business Annual Conference. Montreal: ALSB.
- Cowart, T. W., Trautman, L., Sanney, K., Yordy, E., & Sewell, D. (2019, August). *Beginning to Think about Ethics in an Age of Rapid Technological Change. JLSE Article Development Colloquium.* Montreal: Academy of Legal Studies in Business Annual Conference.
- Cowart, T. W., & Willis, V. F. (2018, August). *HIPAA v. GDPR: What Healthcare Organizations Need to Know Academy of Legal Studies in Business Annual Conference*. Portland, Oregon: Academy of Legal Studies in Business.
- Cowart, T. W., Dubre, V., Duke, G., & Bock, G. L. (2018, March). *Creating a Community of Engagement and Longevity.*Association of Practical and Professional Ethics. Chicago. IL: APPE.
- Cowart, T. W., Duke, G., Bock, G. L., & Dubre, V. (2018, March). Ethical implications of state mandated disposition of fetal remains. Association of Practical and Professional Ethics Chicago, IL: APPE. [Attachment]
- Cowart, T. W., Duke, G., Dubre, V., & Brown, F. (2017, Spring). *Using Student Video Competitions to Promote Ethics Across the Disciplines. The Association of Practical and Professional Ethics Annual Conference* Dallas, TX: APPE. [Attachment]
- Cowart, T. W., Camp, K. M., & Gopalakrishna Remani, V. (2016, Autumn). *How Ethical Leadership Impacts Marketing Norms in Healthcare Organizations. Academy of Legal Studies in Business.* San Juan: Academy of Legal Studies in Business.
- Cowart, T. W., & Lirely, R. (2015, August). *Present Day Don Quixotes Are Taxpayers Seeking Damages under IRC Section* 7431 "Tilting at Windmills?" Academy of Legal Studies in Business Annual Conference Philadelphia, PA: Academy of Legal Studies in Business.
- Cowart, T. W., & Willis, V. F. (2015, August). Consumer Information Privacy: Are We There Yet? A Comparison of the GAPP Framework and Current Federal Privacy Laws. Academcy of Legal Studies in Business Annual Conference Philadelphia, PA: Academcy of Legal Studies in Business.
- Cowart, T. W., & Wooldridge, B. R. (2014, Autumn). *Dead Celebrities Perform Live on Stage: Collision of Patent, Copyright, and Right of Publicity Issues. Academy of Legal Studies in Business Annual Conference* Seattle, WA: Academy of Legal Studies in Business.
- Cowart, T. W., Jackson, S. L., & Schulzke, K. (2014, Autumn). Whistleblower Lawsuits: Using Classification Trees to Predict Outcomes. Academy of Legal Studies in Business Annual Conference Seattle, WA: Academy of Legal Studies in Business Annual Conference.
- Cowart, T. W., Gilley, A., Gilley, J. W., Avery, S. L., & Barber, A. (2013, Autumn). *Employees' Perceptions of Ethics in Organizations. Academy of Legal Studies in Business Conference* Boston, Mass: Academy of Legal Studies in Business.
- Cowart, T. W. (2012, July). A Statistical Analysis of Patent Litigation Using Classification Trees 2012 Academy of Legal Studies in Business Conference. Academy of Legal Studies in Business.
- Cowart, T. W. (2011, Autumn). Are They Window Dressing? A Look at the Use and Effectiveness of Ethics and Compliance Officers Pre- and Post-SOX. Academy of Legal Studies in Business
- Cowart, T. W., Gershuny, P., & Bennett, G. (2011, Autumn). A Survey of State Statutory Copyright Laws Academy of Legal Studies in Business. New Orleans, LA.
- Cowart, T. W. (2010, August). *Out of the Shadows: Shining the Light on the Anti-Counterfeiting Trade Agreement (ACTA) Academy of Legal Studies in Business Annual Conference* Richmond, VA: Academy of Legal Studies in Business.
- Cowart, T. W., & Davis, A. (2010, April). *Legal and Ethical Implications of Email General Business Conference*. Huntsville, Texas: Sam Houston State University.
- Cowart, T. W. (2009, Autumn). IP Handbook for Entrepreneurs. Entrepreneurship Boot Camp. University of Texas at Tyler.
- Cowart, T. W., & Gershuny, P. (2009, August). *Preemption Defenses to State and Federal Anti-Piracy Law Academy of Legal Studies in Business*. Academy of Legal Studies in Business.
- Cowart, T. W., & Chumney, W. (2009, August). *iEthics. Society for Business Ethics Annual Meeting* Chicago, IL: Society for Business Ethics.
- Cowart, T. W., Gershuny, P., & Bennett, G. (2009, March). AHOY, MUSIC PIRATES! NAVIGATING THE PAST, PRESENT, AND FUTURE OF PREEMPTION DEFENSES TO STATE AND FEDERAL ANTI-PIRACY LAWS. Annual Conference. San Antonio, Texas: Southern Academy of Legal Studies in Business.
- Cowart, T. W., & Davis, A. (2009, March). Teaching the Ethics of Email Brown Bag Faculty Research Presentation Series UT

Tyler: School of Business Administration - UT Tyler.

- Chumney, W. M., & Cowart, T. W. (2008, Autumn). *I Phone, You Phone, We All Phone with iPhone Southeastern Academy of Legal Studies in Business*. Atlanta, Georgia: Southeastern Academy of Legal Studies in Business.
- Cowart, T. W. (2008, August). *Piracy and Lunacy Why the MPAA and RIAA are spinning their wheels against Bittorrent and Pirate Bay. Academy of Legal Studies in Business.* California State University Long Beach: Academy of Legal Studies in Business.
- Cowart, T. W., & Chumney, W. M. (2008, March). *Using Trademark Law as a Sword Instead of a Shield: Apple, Cisco and the iPhone. Southern Academy of Legal Studies in Business*. San Antonio, TX: Southern Academy of Legal Studies in Business.
- Shanahan, K., & Cowart, T. W. (2007, Autumn). *The Development of a Chance/Hazard Scale to Measure Aberrant Online Consumers' Perceived Risk of Apprehension and Punishment. Marketing Management Association.* Marketing Management Association.
- Cowart, T. W., & Washburn, M. (2006, Autumn). *Executive Compensation. Accounting Education and Research Forum.*Stephen F. Austin State University.

#### **Proceedings**

# Completed/Published

Cowart, T. W., & Avery, S. L. (2012). A Statistical Analysis of Patent Litigation Using Classification Trees. In 2012 Proceedings of the Academy of Legal Studies in Business. (Vol. 43). Academy of Legal Studies in Business: Academy of Legal Studies in Business.

http://www.alsb.org/procedings/2012-alsb-national-proceedings

- Cowart, T. W., & Blowen, M. (2009). Legal Issues in Business School Internship Programs. In *General Business Conference*. Sam Houston State University.
- Shanahan, K., Cowart, T. W., & Washburn, M. (2007). The Development and Testing of a Multi-Faceted Cheating Behavior Scale. In *Marketing Educators' Association* (p. 11). San Antonio, Texas: Omnipress.

#### Grants

#### **Submitted for Review**

A Study of Ethics Officers and Their Impact on Regulatory Compliance, Funded by National Science Foundation (January 1, 2009) (\$72,851.00), Work Discontinued, Spring 2010, Other Tammy Cowart with Other Sandra Gates

#### Honors

2022	Outstanding Executive Faculty Award for Teaching , EMBA Healthcare Management Program
2018	Outstanding Executive Course Experience, EMBA Healthcare Management Program
2013	Faculty Service Award, College of Business & Technology
2011	Outstanding Student Organization Advisor, Student Life & Leadership
2010	Honor Society of Phi Kappa Phi , Phi Kappa Phi
2009	Provost's Excellence in Teaching Award, University of Texas at Tyler Pirtle Fellowship for Free Enterprise, University of Texas at Tyler
2008	Regents' Outstanding Teaching Awards - Tenure Track Nominee, University of Texas at Tyler
2007	Outstanding Faculty Award, Alpha Chi Honor Society
2006	Outstanding Faculty Award, Alpha Chi Honor Society

### Community Service/Civic Service Activities

### **Summer 2023 - Summer 2023**

Decoding the Supreme Court's ruling on race in college admissions, KVUT Interview Journey through the Maze of Student Loan Forgiveness, KVUT Interview

# **Spring 2023 - Spring 2023**

Internet ruling on Google v. Gonzales, KVUT Interview

# Fall 2021 - Fall 2021

UT Tyler Professor breaks down Communications Decency Act Section 230, KLTV

# Summer 2021 - Ongoing

Board Member, Junior Achievement

### Fall 2020 - Ongoing

Emerging Leaders Conference, UT Tyler Center for Ethics

# Spring 2018 - Ongoing

Chair, National High School Ethics Bowl Committee, UT Tyler Center for Ethics

### Fall 2017 - Fall 2017

Listening Skills Presentation , Bishop Gorman High School

### **Spring 2015 - Spring 2015**

Judgment & Analytical Ability Course, Tyler Area Legal Professionals

# **Spring 2012 - Spring 2013**

Board of Directors, Tyler Area Senior Citizens Association

# **Spring 2012 - Fall 2015**

Member, Womens Symphony League

# **Spring 2012 - Spring 2012**

Student Credit Card Debt, KETK

#### Fall 2010 - Fall 2010

Underwriting Committee, Grace Community School Annual Fund

# Spring 2010 - Fall 2010

Presentation: Legal and Ethical Issues in Interviews, East Texas Crisis Center

#### Fall 2009 - Fall 2010

Committee Member, City of Tyler Disability Issues Review Committee

#### Fall 2009 - Fall 2009

Presenter- Protecting your Intellectual Property, Commercialization and Entrepreneurship Boot Camp- UT Dallas

# Spring 2009 - Fall 2009

Sustaining Advisor for Training and Development, Junior League of Tyler

# **Summer 2007 - Summer 2007**

Guest Speaker, Rotary International

# Fall 2006 - Spring 2007

Strategic Planning Chair, Junior League of Tyler

Date range for vita

# Summer 2022 - Ongoing

5/27/25

# **Spring 2015 - Spring 2016**

Spring 2015

# Fall 2013 - Spring 2013

Summary of 2013 Activity

# Fall 1999 - Ongoing

2023

# Complete vita

2014, 2022, Here is my Annual Vita