Without a doubt the Annual Conference in Miami was superb, and kudos go to John Diamond for an outstanding performance as program chair, as well as to all the session organizers, presenters, and discussants. The opening session on the report of the President’s Advisory Panel on Federal Tax Reform was timely and informative and it, as well as Jim Poterba’s wonderful lunchtime address, afforded us an inside look at the process and proposals of the panel. Although I could not attend every session, based on the ones I attended and what I heard, the conference was marked by excellent attendance, stimulating and informative presentations, and productive interchange of ideas.

The new initiative to focus on integrating and presenting the research of new Ph.D. students was a resounding success, as well. The student presentation session featured high-quality presentations and discussion, the student poster session was well attended and lively, and the breakfast (while frightfully early), was a great way for the students to get to know the old, and not-so-old, NTA hands. Thanks to Matt Murray and Sally Wallace for taking the lead in organizing these events. We will certainly continue these types of sessions at future conferences.

Mark your calendars for our 2006 events, the Spring Symposium on May 18-19 and the State-Local Tax Program on May 19, in Washington, DC. Also look for the call for papers in upcoming issues for the Annual Conference next fall, to be held in Boston on November 16-18. You will receive the full call via e-mail; it is also posted on the web site (www.ntanet.org) and will be announced in the March issue of the National Tax Journal.

It’s a great honor for me to serve a term as NTA president, especially because my involvement in the organization goes back to my graduate student days and has continued unabated for a quarter of a century. The theme of my presidency will be enhancing the value of NTA membership. I have a few ideas for how to do this that you will be hearing more about in the months to come. But I am most interested to hear from NTA members about how we might better serve you. The right place to start is, I think, by asking you for ideas on how to make NTA better, and especially for ideas backed up by a willingness to help see the ideas through to reality. I encourage you to e-mail me with any suggestions, small or not-so-small, that might enable the NTA occupy a more helpful role in your professional life. We are also specifically looking for volunteers to work on the NTA website, and to help out with the preparations for NTA’s 100th anniversary celebration/meeting that will take place in 2007 in Columbus, OH (where it all began in 1907). If you are interested in helping out, please let me or the Association know at jslemrod@umich.edu or natltax@aol.com.

One of the recent NTA innovations is this e-newsletter. Included in this newsletter are an article on our 2005 Dan Holland award winner, Roy Bahl, and another edition of “Recent Writings in Tax Policy”—this one on Tax Reform. We’ve also printed an excerpt from former NTA President Jane Gravelle’s luncheon address in Miami, as the first article in a series on modeling the macroeconomic effects of tax policy. Following issues will include alternate viewpoints. Please send along ideas for what future newsletters might include, and be sure to submit any news items for the next newsletter by January 30, 2006.

Joel Slemrod

Congratulations to 2005 Dan Holland Award Winner

Roy W. Bahl, Jr.

Roy W. Bahl, Jr. was awarded the Daniel M. Holland Medal for outstanding contributions to the study and practice of public finance. The Medal is awarded by the National Tax Association to outstanding scholars and practitioners—people who have made significant contributions in public finance and whose works have had an impact on policy. Previous recipients include: Charles Shoup, Charles McLure, Richard Goode, and Oliver Oldman. Dan Holland was a great contributor to the field of public finance and to the National Tax Association, serving as editor of the National Tax Journal from 1966-1991.

Roy was chosen for this year’s award based on his illustrious career devoted to applying eco-
nomic theory and very careful empirical analysis to a wide range of public finance problems, both in the classroom and in the field. He received his Ph.D. at the University of Kentucky and began his academic career at the University of West Virginia. In 1972 he began working at the International Monetary Fund and soon after joined the faculty of the Maxwell School at Syracuse University. He was instrumental in putting the Metropolitan Studies Program of the Maxwell School on the map, involving faculty and graduate students in much needed public finance research and policy development. From Syracuse, he joined Georgia State University and eventually founded the Andrew Young School of Policy Studies. At AYSPS, he continues his work to link theory, empirical work, and practical application in his work around the globe.

Roy’s contributions are many and quite varied. He is credited with formalizing a methodology for evaluating government credit-worthiness, he has lead successful tax reform studies and tax reforms in Jamaica, Guatemala, has worked extensively on issues of public finance including fiscal decentralization and tax policy in many countries including Russia, China, India, Pakistan, Bangladesh, the Philippines, Sudan, Bahamas, Grenada, and South Africa, to name a few. He and co-author Johannes Linn wrote Urban Public Finance in Developing Countries—a text which is regarded as the most comprehensive study of the issue and one found in government offices around the world. His credits also reach into the classroom, where he has mentored dozens of students who have gone on to become Ministers, top ranking U.S. federal and state government officials, heads of industry and Wall Street, and first rate academics.

The accomplishments of Dean Bahl are not easily summed up in a few paragraphs. His contributions to the field of public finance will continue to influence policy and also how we evaluate policy. In the words of many of his colleagues, he does his work with a passion to understand important questions and to help inform good policy. He also does his work in such a way that leaves all of us better off.

Sally Wallace

2005 Dissertation Winners

Congratulations to the NTA Dissertation Awards winners. The awards were announced at the Annual Conference in Miami. The winner of the 2005 prize was Monica Singhal from Harvard for her dissertation entitled: Essays in Public Finance. She is currently at the Kennedy School at Harvard. The First Runner-up was Byron Lutz from MIT whose dissertation was Three Essays in the Economics of Local Goods. He is now with the Board of Governors of the Federal Reserve. Leah Brooks from UCLA was the Second Runner-up. Her dissertation was entitled: Volunteering to be Taxed: Business Improvement Districts and the Supplemental Provision of Public Goods. She is now at McGill University.

NTA is very appreciative of the efforts of Robert Inman at Penn who has overseen the dissertation awards the last two years in the absence of Harvey Rosen while he was at the Council of Economic Advisors. Harvey will resume the administration of the Awards in 2006.

J. Fred Giertz

Recent Writings in Tax Policy:

Tax Reform

If you or your organization has a recent publication (on any tax-related topic) that you would like to share with the NTA membership, please send the cite and/or link to NATLTAX@aol.com or Pamela.Moomau@mail.house.gov

http://www.taxreformpanel.gov/final-report/

President’s Advisory Panel on Tax Reform, Final Report, November 1, 2005 (may take awhile to download)

http://www.taxpolicycenter.org/newsevents/events_trp.cfm

Tax Policy Center provides a link to the Panel report (which may be more easily downloadable than the one on the Panel’s website), a table summarizing the major recommendations in the report, and links to a series of analyses the Center provided in testimony to the Panel.

http://www.brookings.edu/views/articles/gale/200512.htm

http://www.brookings.edu/views/articles/gale/20051205.htm


http://www.nber.org/papers/w11858

Laurence J. Kotlikoff and Sabine Jokisch, Simulating the Dynamic Macroeconomic and Microeconomic Effects of the Fair Tax, NBER working paper no. 11858, December 2005

http://www.heritage.org/Research/Taxes/wm903.cfm

http://www.heritage.org/Research/Taxes/wm890.cfm

Daniel Mitchell, Grading the Tax Reform Panel’s Recommendations, November 1, 2005 and A Benchmark for Assessing the Recommendations of the President’s Tax Reform Panel, October 24, 2005

http://www.heritage.org/Research/Taxes/wm873.cfm

Ernest S. Christian and Gary Robbins, A Misguided Tax Reform that Would Do More Harm than Good, October 5, 2005

http://www.nber.org/papers/w11665

Gilbert Metcalf, Tax Reform and Environmental Taxation, NBER working paper no. 11665, October 2005

http://www.epa.gov/new/items/d051009sp.pdf

Understanding the Tax Reform Debate: Background, Criteria, and Questions, September 2005


Provides a link to a page a recent book put out by the American Enterprise Institute, by Alan J. Auerbach, and Kevin A. Hassett, eds. Toward Fundamental Tax Reform, a compendium of articles by R. Glenn Hubbard, Kevin A. Hassett, Alan J. Auerbach.
More Recent Writings: Fiscal Impact of 9/11 on NYC

Following November’s column on Recent Writings related to Hurricane impact and relief, Howard Chernick reports the recent release of a three-year study of the economic impact of 9/11 on NYC: Resilient City: The Economic Impact of 9/11, editor Howard Chernick, Russell Sage Foundation, 2005

(See: http://www.russellsage.org/publications/books/005727.278911)

Pam Moomau

Conversation on Modeling the Macroeconomic Effects of Tax Policy

Following is an excerpt from a luncheon address delivered by immediate past NTA President Jane Gravelle, at our Miami convention. In this portion of her remarks, she explains why she believes certain types of macroeconomic models may not be useful for certain types of policy analysis. In subsequent issues of the Network, we will print the views of proponents of these models.

Feasible but Hard-to-Believe Models: Computable General Equilibrium Intertemporal Models

As theory that can inform policy makers, CGE intertemporal models seem suspect. The Ramsey model, an infinite horizon inter-temporal model, has a number of serious limitations. Its assumptions of identical time preference rates and imposition of uniform taxes are necessary to avoid corner solutions, so that, for example, varying state income tax rates in a simulation prevents an interior solution. The model also assumes identical asexual reproduction rates, no liquidity constraints, and perfect information.

An alternative to the Ramsey model is the life cycle model. The life cycle model does not have the obvious counterfactual elements of the infinite horizon model. It is a more flexible model that can accommodate precautionary as well as retirement saving. Its predictions are less straightforward. A cut in capital income taxes may or may not increase saving, depending on how the revenue loss is made up — through spending cuts, wage tax increases, or consumption tax increases — and how quickly, since government budget deficits can matter.

These models do, however, indicate that substituting a consumption tax for an income tax will have a significant positive effect on savings, and their results have been invoked as an argument for such a tax shift.

The life cycle model also has drawbacks. It involves some fairly heroic assumptions as well, including the assumption of a very long planning period, and an ability to execute that plan that requires the knowledge and mathematical skills of a graduate student in economics. It is not at all clear that people are able to behave in the precise ways suggested by the model. Indeed, empirical evidence suggests that many people do not know their own current marginal tax rate, much less the expectation of that tax rate over a life time. Most current life cycle models contain other features that are hard to accept. They are at the same time so complicated that it is difficult to understand what drives them, and far too simple to represent realistic economic decision-making.

In the interest of a simplified utility function that does not create time inconsistency problems, these models are typically formulated with a constant consumption substitution elasticity between periods. One might imagine, however, that periods of time that are further apart would be less close substitutes than periods of time that are close together. As a concrete example, suppose I were planning a long desired vacation abroad this year, but the government decides to place a temporary high tax on airline tickets. Most life cycle models suggest that I might be as likely to defer my trip for thirty years, as for one year, although almost everyone would expect that I would only wait for a short time. It is the inter-temporal elasticities, which can be relatively small and are actually derived empirically from close together periods, but applied across long periods of time, that create such powerful savings responses in these models to changes in capital income taxes. Because an increase in the rate of return so dramatically reduces the price of consumption in the far future, there are enormous shifts between consumption today and consumption far in the future.

The life cycle model, along with the infinite horizon model, has been applied to questions of taxpayer responses (including dynamic revenue analysis) to tax cuts, where increased output offsets the revenue loss from tax cuts. The short run response in these models derives almost entirely from inter-temporal labor supply adjustments. With a reduction in capital income taxes, individuals wish to shift leisure forward, and so labor supply increases. The notion that people can freely shift their labor supply across time and do so because of changes in the interest rate and the desire to substitute more leisure in the far future for less today is not only hard to believe, but also is not really supported by empirical evidence. Moreover, the model does not really take into account the institutional constraints surrounding the labor supply decisions, including lack of flexibility in hours and the consequences of spells of unemployment for future job prospects.

On the whole, I also find the life cycle model not a very satisfactory model of savings. It is important to keep in mind that the results from a life cycle model are not empirical results. Even if some elasticities are taken from empirical estimates, the validity of the entire model, including the particular form of the preference function and the absence of institutional constraints and transactions costs mean that the results are not based on empirical evidence.

What evidence is there to bring to bear on the savings response? In terms of modeling behavior, I am more persuaded by models of bounded rationality, where individuals must make decisions in the face of highly imperfect information. Unlike many economic choices, such as what groceries to buy, the lifetime optimization process cannot be repeated many times — there is only one lifetime to optimize. I suspect that people operate with certain rules of thumb, except for the very rich who probably con-
sume what they wish and save the residual, and the very poor who don’t save at all and rely on transfers for precautionary and retirement purposes. Certainly one can explore what financial advisers say, and these are often rules that either suggest a certain fraction of income should be saved, or a certain target amount of funds accumulated by retirement. To the extent that the former is used, savings rates have no response, and to the extent the latter, savings actually declines as returns rise, the opposite of the predictions of infinite horizon models. An interesting empirical question is to study how these rules of thumb are derived and to what extent they influence savings decisions.

Highly stylized mathematical models have also diverted attention from some fairly straightforward empirical evidence about savings rates, on which we should perhaps focus more clearly. Despite a rather dramatic fall in effective marginal tax rates, there has been no increase in the savings rate; indeed for much of the postwar period the savings rate showed cyclical variation but no trend, and when it began to change, it fell.

**Announcements**

**2006 Internal Revenue Service Research Conference Call for Papers**

The Internal Revenue Service will hold the 2006 IRS Research Conference in mid-June, in Washington, DC. The exact dates and location will be announced soon, at [http://www.irs.gov/taxstats/article/0,,id=106270,00.html](http://www.irs.gov/taxstats/article/0,,id=106270,00.html).

We invite you to submit a proposed paper for the 2006 Conference. General topics of interest include tax compliance, taxpayer burden, and tax administration. For example, we welcome proposed papers about the implications of tax reform for tax administration, promoting voluntary compliance, evaluating workload selection models, identifying emerging compliance risks, reducing taxpayer burden, measuring the effects of outreach and taxpayer service, IRS leadership and workforce issues, and research methodologies. For more information about this conference, including previous conference programs, visit [http://www.irs.gov/taxstats/article/0,,id=106270,00.html](http://www.irs.gov/taxstats/article/0,,id=106270,00.html), and go to IRS Research Conferences.

Conference presenters and discussants who are not government employees will receive funding for travel and honoraria. A conference proceedings volume will be published.

For proposed papers, please submit:
- A title
- An abstract not to exceed one page in length
- Names and affiliations for all authors
- An e-mail address and phone number for at least one contact author

Proposal for complete sessions of three papers, a session organizer, and a discussant are also invited.

Submissions are requested in January 2006.

Please e-mail your submission to: [research.conference@irs.gov](mailto:research.conference@irs.gov)

Please put “proposed paper” in the subject line.

Or, you may mail your submission to: Janet McCubbin, Statistics of Income Division, P.O. Box 2608, Washington, DC 20013-2608.

If you would like to discuss co-authoring a paper with an IRS researcher, volunteering as a discussant, or other avenues for conference participation, please contact the conference co-chairs, Janice Hedemann and Janet McCubbin, at [research.conference@irs.gov](mailto:research.conference@irs.gov)

**CALL FOR PAPERS**

The Martin School is accepting proposals for papers addressing financing of government services at the federal, state, and local levels. The symposium will be held May 18-19, 2006, in Lexington, Kentucky. Potential topics may include paying for Medicaid, homeland security, disaster recovery, transportation, education, economic development, and Social Security. Information about the symposium and submission instructions are available at [www.martin.uky.edu/~web/buckstarts/](http://www.martin.uky.edu/~web/buckstarts/)

**REQUEST FOR PROPOSALS**

The Tax Research and Planning Office (TRP), Department of Taxation, State of Hawaii, is currently assisting the Tax Review Commission, which is mandated by law to conduct a systematic review of the state tax structure every five years using standards of fairness and efficiency. TRP is hereby giving legal notice that it is issuing Requests for Proposals (RFP) in the following areas:

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<tr>
<th>RFP I.D. Number</th>
<th>Areas of Study</th>
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<tr>
<td>RFP-TAX-107-01</td>
<td>Economic, Revenue and Distribution Impacts of General Excise and Use Taxes</td>
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<tr>
<td>FP-TAX-107-02</td>
<td>Cost and Benefit Analyses of Selected Recent Tax Credits</td>
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<td>RFP-TAX-107-03</td>
<td>Economic Effects of Certain Possible Changes in Exemptions for the General Excise Tax</td>
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<tr>
<td>RFP-Tax-107-04</td>
<td>Effects of Eliminating or Adjusting Corporate, Franchise, Insurance and Personal Income Taxes</td>
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The RFPs can be viewed on-line at the State Procurement Office website: [http://www4.hawaii.gov/bidapps/ShowBids.cfm?&ShowAll=Yes](http://www4.hawaii.gov/bidapps/ShowBids.cfm?&ShowAll=Yes).

You may also call Donald Rousslang of TRP from 8:00 a.m. to 4:00 p.m. at (808) 587-1448 HST.

Final proposals must be received at TRP, 830 Punchbowl Street, Room 214, Honolulu, Hawaii, 96813 no later than 4:30 p.m. on March 1, 2006.
WELCOME NEW MEMBERS - WINTER 2005

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WELCOME NEW NTA NETWORK EDITOR:
PAMELA MOOMAU

The NTA would like to acknowledge Pamela Moomau from the Joint Committee on Taxation for volunteering to serve as Editor of the NTA Network. We are grateful to her for her contribution.
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