Into our Second Century

The NTA made history last November as it celebrated its 100th Annual Tax Conference in Columbus, Ohio, where the Association’s first conference was held hundred years ago!

I am really honored to serve as your President as the NTA marks the beginning of a new century. Thanks for all the congratulatory notes and good wishes; I am looking forward to a great year in 2008. With your help, I am looking to build a strong bridge between researchers and practitioners for sound policy making in the field of public finance!

The centennial conference in Columbus was indeed a once in a lifetime event and I have been hearing good reports about the sessions, featured speakers—Doug Holtz-Eakin and Ohio Tax Commissioner Rich Levin, and special anniversary sessions. Don Bruce, Program Chair and Mehmet Tosun, Anniversary Chair, organized an outstanding program. It began with a terrific opening session on NTA History by Joe Thorndike and Ajay Mehrotra and ended with an insightful Reflections session as part of the last concurrent session on Saturday, including a great slide show by Leslie Papke (one of the new breed of second generation NTA members) showing off her introduction to the *NTJ* in her single digit years! Therese McGuire and George Zdrow put together a stimulating panel of six past Daniel Holland award winners (it was great to see the architect of the Harberger triangle along with professors Bahl, Bird, Feldstein, McLure and Oates). I also heard good things about the session by authors of Public Finance textbooks (Anderson, Fisher, Mikesell, and Moreno-Dodson), which was moderated by Stacy Dickert-Conlin. My thanks to everyone who volunteered and contributed to the success of the Conference, including Fred Church from the Ohio Department of Taxation.

The session by former NTA dissertation award winners generated very useful thoughts from the Bogart-Ladd-Lyon-Merriman panel and the attendees. Harvey Rosen, who won the 2007 Dan Holland medal award, has generously volunteered to chair the dissertation award committee for next year. The Association’s efforts in encouraging the participation of graduate students and presentations of their research is getting stronger and the student research forum posters generated a lot of interest. Thanks to Jonathan Rork who has agreed to volunteer again this year! One of my goals is to create student internship and NTA exchange programs, if possible, and I would like to hear your thoughts on this and any suggestions to find sponsors. Another related goal is to create a jobsite networking opportunity, particularly for students. But first we need to improve our website and bring NTA up on the tech-frontier.

Attendance at the Conference was excellent. Of special interest, Arthur Lynn a veteran member and past President of NTA attended the annual meeting and was presented a certificate of appreciation for his years of service to NTA by Bob Tannenwald. Sadly, we have recently received word that Arthur passed away on March 6, 2008.

Bill Testa, a close friend, paid our tribute to Bill Oakland, another longtime NTA member who passed away last September, after serving as Chair of the NTA Outstanding doctoral dissertation committee for many years.

Looking ahead, please check out page 4 for the call for papers for the 101st Annual Conference, to be held in Philadelphia on November 20-22. It is also posted on the NTA web site and will be announced in the March issue of the National Tax Journal.
Congratulations to Daniel Holland Award Winner

Harvey Rosen

Harvey Rosen, the John L. Weinberg Professor of Economics and Business Policy and the Director of the Center for Economic Policy Studies at Princeton University, has distinguished himself as a scholar, teacher, in public service, and as a member of the National Tax Association. He has published influential articles on a wide array of public finance topics and also made important methodological contributions. He did path-breaking work on the relationship between federal taxation and the demand for housing and tenure choice. Early in his career, he wrote several influential articles on taxes and female labor supply, and was also one of the first to do serious analysis of marriage penalties under the income tax. He has done innovative and highly cited work in state and local taxation, examining the interaction between federal and state and local taxation through the deductibility of property taxes and state income taxes, and explored the connection between revenues and spending, among other areas. His 1999 paper "Sales Taxes and Prices," coauthored with Tim Besley, won the Musgrave Prize, awarded by the National Tax Association for the best paper published in the *NTJ*. More recently, he has written a series of papers on taxes and entrepreneurship. He is a Fellow in the Econometric Society.

Harvey is also an exceptional teacher. He has won numerous teaching awards at Princeton. His most important contribution as a teacher is probably his textbook, *Public Finance*, which is currently in its 7th edition. This is an exceptionally well written textbook that has introduced countless numbers of economics students to public economics.

Harvey also has a distinguished career of public service. He served as Deputy Assistant Secretary for Tax Analysis at the U.S. Treasury from 1989 to 1991 and as a member and then chairman of the Council of Economic Advisers from 2003 to 2005.

Harvey serves the National Tax Association as chair of the dissertation prize committee. He has made "outstanding contributions to the study and practice of public finance" on many fronts, and is a most deserving recipient of the Holland Award.

-Holland Award Committee
Job Openings

See the new feature on the NTA website: Jobs in Taxation for current job opening announcements. The following has not yet been posted:

Strategic Policy Advisor-Economic Security (Social Security)
AARP Public Policy Institute

Identifies policy challenges and solutions in the area of Social Security (the Old Age, Survivors and Disability Insurance programs) and related retirement security issues. Critiques legislative and regulatory proposals, provides objective policy analysis to inform AARP's public outreach and advocacy efforts, represents AARP in public forums, and serves as an expert resource. Completion of an advanced degree in Public Policy, Economics or other Social Sciences, Law, or a related discipline, and 8 years of experience related to the position required. Completion of a Doctorate degree and experience in modeling the costs and impact of Social Security reform proposals preferred. Questions about the position may be sent to Janet McCubbin at jmccubbin@aarp.org. To view a detailed job description and apply for this position, please visit http://www.aarpjobs.com/jobs/.

In Memoriam

Andy Fordemwalt
Arthur Lynn
William Oakland
Pearl Richardson
Calls for Papers:

The Association for Budgeting and Financial Management
20th Annual Conference
October 22-25, 2008
Chicago, Illinois

The conference committee invites proposals for panels, papers, and presentations for the 2008 ABFM conference. We especially encourage proposals from local, state and federal practitioners.

Potential topics include, but are not limited to:

* Budget innovation and reform
* Budget process
* Budget transparency
* Budget and financial management challenges
* Capital and debt management
  * Pensions and OPEBs
* Capital and development financing
* Education finance
* Financial information management and technology
* Financial markets
* Financial and performance reporting
* Funding healthcare
* Intergovernmental finance
* Managing finance departments
* Municipal securities
* Performance budgeting applications and results
* Public accounting and accountability
* Public funds management
* Social security finance
* Tax and revenue policy

For full consideration, please submit proposals by May 2, 2008. Proposals should describe the panel, paper, or presentation and be no more than 500 words. Proposals must include the name of participant(s) or author(s), position/job title, institutional affiliation, address (including email), and phone number. Students should provide their degree program, status (master’s level, Ph.D., ABD), and Institutional affiliation. Proposals may be submitted by mail, email, or fax.

Also visit our web site for more information about the conference as it becomes available: http://www.abfm.org.

Please send all correspondence to:
Professor Katherine Willoughby
Department of Public Administration and Urban Studies
Georgia State University
P.O. Box 3992
Atlanta, Georgia 30302-3992

NTA 101st Conference

The 101st Annual Conference on Taxation will cover a broad range of topics including, but not limited to, taxation and tax policies; expenditure policies; government budgeting; intergovernmental fiscal relations; and subnational, national, and international public finance. This year, we are especially interested in sessions or topics that highlight or include interdisciplinary or multidisciplinary research (e.g., economics, accounting, and law), and research papers authored or coauthored by PhD students.

For a paper, please submit the following:

1. Title of the paper
2. An abstract of the paper, not to exceed two pages; and, a draft of the paper, if available.
3. Names and contact information for all authors, including mailing and e-mail addresses and phone numbers; for papers with multiple authors, please indicate the corresponding author and the actual presenter.

For a session idea, please submit the following:

1. Title and a brief description of the session.
2. An abstract, not to exceed two pages, for suggested papers for the session; and, a draft of each paper, if available. Include the names and affiliations of all authors.
3. Name and contact information for the person proposing the session.

To be considered as a moderator or discussant, please submit the following:

1. Name and contact information, including mail and e-mail addresses and phone numbers.
2. General areas of interest.

E-mail submissions (in Microsoft Word 2003 or lower; or as PDF files) are preferred. E-mail submissions should be sent to mmurray1@utk.edu or mjwasyle@maxwell.syr.edu.

For mailed submissions, please send a copy to the program chairs:

Matthew Murray  Michael Waslyenko
CBER  Syracuse University
109 Temple Court  200 Eggers Hall
Knoxville, TN 37966 Syracuse, NY 13244
From Advocacy to Scholarship:
A Brief History of the National Tax Association

For a century, the National Tax Association has helped shape the structures of American taxation. Founded in 1907 to promote “the sound theory and efficient administration of public finance,” the NTA began as a professional network of tax administrators, businessmen, economists, and lawyers. A hundred years later, the organization retains its multidisciplinary membership, as well as its commitment to sound tax policy. Now, as always, it seeks to strike the symbiotic balance that economist and NTA President E.R.A. Seligman described in 1915 as creating a place where “the thinker learns the actual facts from the practical administrator” and vice versa (Seligman 1915).

But the NTA has also changed dramatically since its founders gathered in Columbus, Ohio for their first annual conference on taxation. In its early years, the NTA tried to foster tax scholarship while also advancing a programmatic agenda for scientific tax reform. By the 1930s, however, the NTA had largely abandoned direct advocacy. As scholars like Ferdinand P. Schoettle have noted, the organization increased its focus on scholarship while scaling back its more direct efforts to reshape public policy (Schoettle 1979). In the late 1940s, the NTA furthered this transformation when it replaced its monthly newsletter, the Bulletin of the National Tax Association, with the peer-reviewed quarterly it still publishes, the National Tax Journal (Blough 1947).

The NTA changed, at least in part, because the world changed. Born of the burgeoning Progressive movement, the early NTA reflected that movement’s faith in expertise, its disdain for popular politics, and its commitment to social action. But when political currents transformed Progressivism – which was never, in any case, a fully coherent social or intellectual movement – the NTA changed with it (Rodgers 1982, 2000; Kloppenberg 1986).

In 1932, the NTA amended its constitution to make advocacy more difficult (if not downright impossible), requiring large supermajorities for specific policy recommendations. But it simultaneously recommitted itself to becoming the nation’s principal venue for informed debate over local, state, federal, and international tax policy. Through its annual meetings, publications, and later its symposia, the NTA sought to foster and disseminate high quality scholarship on a range of tax issues. NTA leaders repeatedly stressed the organization’s unique role as the only multidisciplinary forum for scholarly tax debate.

The NTA’s shift from advocacy to scholarship allowed members to focus on the ideas, rather than the implementation, of sound tax policy. Over time, the organization came to resemble other social science organizations, fostering intellectual debate among a community of scholars and providing an outlet for scholarly work.

These are worthy goals to be sure. But they have also changed the organization and its public role. Membership has grown somewhat less diverse, with public finance economists – always the dominant group in leadership if not numbers – taking an ever larger role in defining the organization. At the same time, the organization’s publications have become more esoteric. Its first newsletter, the NTA Bulletin, was never a page turner, but it was downright frothy when compared to the NTJ. The latter has become what its founders had intended: a serious, peer-reviewed journal of public finance (Blough 1947). But in doing so, it has lost some of the agility and timeliness that marked its monthly predecessor.

Moreover, the NTA has fallen prey to the inexorable dynamics of specialization and professionalization. The work of the NTA has become more complex and less accessible over time. Even specialists have found it hard to stay abreast of research outside their scholarly niche. As Richard Goode asked rhetorically more than a decade ago: “Have we not passed the point ... when it was reasonable to expect the majority of NTA members to read straight through an issue of the NTJ?”

Current members of the NTA have been known to lament this reality. But they might find some comfort from the company they keep. In the latter half of the twentieth century, almost all the social sciences – and even the humanities – have experienced a similar transformation. Historians, for instance, continually bemoan the withering of their public profile, even as they churn out countless dissertations on ever-more obscure topics.

There are good reasons for the triumph of specialization. In many respects, it reflects the accretion of knowledge. We don’t expect physicists to make their professional papers accessible to a popular audience; physics has simply become too complicated, and most people accept that fact. So, too, with many other fields. As knowledge deepens, it becomes harder for the interested amateur to find a point of entry. That may be disappointing, but it is also a fact.

And yet, capitulation to the forces of specialization comes at a cost. For the NTA, that cost can be measured by press coverage. Since the 1960s, the organization has seen a dramatic drop-off in press mentions. That may tell us as much about the changing nature of journalism as it does about the evolution of the NTA or the field of public finance. But the decline in the NTA’s public profile has been striking.

This seems sad. The NTA was conceived to bring expert knowledge to bear on key issues of public policy. Progressive era reformers, like those who founded the NTA, were suspicious of the political enthusiasm that sometimes gripped the voting public. They expected the NTA to help quash bad ideas, like the single tax, and advance good ones, like more general property tax reform. Without embracing the elitist sensibilities that colored this vision, we can still appreciate the importance of using knowledge to inform public policy. Knowledge, though, can only play a political role if it makes its way from the halls of academia to the corridors of power.

-Ajay K. Mehrotra and Joseph J. Thorndike
Recent Writings - stimulus

http://www.taxfoundation.org/publications/show/22859.html

http://apps.crs.gov/cli/cli.aspx?PRDS_CLI_ITEM_ID=2073&from=3&fromId=4

Congressional Budget Office, Options for Responding to Short Term Economic Weakness, January 2008


Joint Committee on Taxation Overview Of Past Tax Legislation Providing Fiscal Stimulus And Issues In Designing And Delivering A Cash Rebate To Individuals, JCX-4-08R February 13, 2008
http://www.house.gov/jct/x-4-08r.pdf

James Sherk and Patrick Tyrrell, The Stimulus: Extending Unemployment Insurance Is Unnecessary, , the Heritage Foundation, WebMemo #178
http://www.heritage.org/Research/Labor/wm1787.cfm

Sent in by former NTA President Tom Neubig:
Ernst & Young White Paper, Future State Business Tax Reforms
http://www.ey.com/global/content.nsf/US/Tax_-_State & Local Tax Services - Overview

The 38th Spring Symposium Looks at Tax Policy in the Political Season

It’s time to start planning for your attendance at the 38th Spring Symposium May 15-16th, 2008, at the Holiday Inn Capitol, Washington D.C.

In keeping with the intense focus on public policy during this long campaign season, both portions of the Spring Symposium have election themes. The Symposium theme is Now for Something Completely Different: Tax Policy at the Change in Presidency; and the theme for the State and Local program is “Fiscal Federalism before the Election: Do they Really Care or Not?”

Following is the preliminary Symposium program line-up:

Session One. RETROSPECTIVE ON EGTRRA & JGGTRA (Andrew Lyon, PricewaterhouseCoopers, session moderator)
TAX POLICY IN THE PRESIDENTIAL CAMPAIGN (Bill Gale, Brookings Institution, session moderator)
LUNCHEON and SPEAKER. Charles Rangel, Chairman of the House Committee on Ways and Means

Session Three. ISSUES IN PASS THROUGH ENTITIES (Nick Bull, U.S. Congress, Joint Committee on Taxation, session moderator)

Session Four. RETHINKING THE U.S. CORPORATE INCOME TAX (Thornton Matheson, U.S. Treasury, Office of Tax Analysis, session moderator)

Session Five. CAN TAX POLICY SAVE THE PENGUINS? TAX POLICY AND THE ENVIRONMENT (Curtis Carlson, U.S. Treasury, Office of Tax Analysis, session moderator)

Session Six. TAXATION AND HOUSING (Robert Dietz, National Association of Home Builders, session moderator)

Sessions in the State and Local Program are:
LUNCHEON and SPEAKERS from the two political parties

Session One: STATE REVENUE PERFORMANCE OVER THE BUSINESS CYCLE (Scott Pattison, Nat’l Association of Budget Officers and Therese McGuire, Northwestern University)


Session Three: IMPACT OF SUBPRIME FORECLOSURES ON STATE AND LOCAL REVENUES (Robert Tannenwald, FRB of Boston)

The full program will soon be posted on the NTA website. You can also register by visiting the website (www.ntanet.org),
Scenes from the 100th Annual Conference on Taxation
More Scenes from the 100th Annual Conference on Taxation...

David Yves Albouy, Michigan University, receives the 2007 NTA Outstanding Doctoral Dissertation Award from Ranjana Madhusudhan (left); presents “The Unequal Geographic Burden of Federal Taxation” (below).

Garth Heutel, Harvard University, first runner-up, presents “Three Essays in Environmental and National Resource Economics” (right); joins in dissertation discussion with David Albouy, Jane Gravelle (above).
WELCOME NEW MEMBERS

Kevin Mumford, Internal Revenue Service, Washington, DC
Stephen Ogden, University of Tennessee, Knoxville, TN
Hiroyuki Ono, Tokyo University, Tokyo, Japan
Amees Asok Ponda, Sullivan & Worcester, LLP Boston, MA
Sonja Pippin, University of Nevada, Reno, NV
Melissa Redmiles, Internal Revenue Service, Washington, DC
Robert Ricketts, Texas Tech University, Lubbock, TX
Daniel Rupp, Nationwide Insurance, Columbus, OH
Caroline Sallee, Anderson Economic Group, LLC East Lansing, MI
James Sallee, University of Michigan, Ann Arbor, MI
Karen Sheppard, Michigan State University, East Lansing, MI
Chimbotea Simwinga, Michigan State University, East Lansing, MI
Samuel Stone, Indiana University, Bloomington, IN
Sean Tannoos, Florida State University, Tallahassee, FL
Michael Tasto, Southern New Hampshire University, Manchester, NH
Eugenia Toma, University of Kentucky, Lexington, KY
Brian Ulrich, Burkett, Burkett & Burkett CPAs, P.A. Rock Hill, SC
Jon Vossink, Ruhr-University of Bochum, Bochum, Germany
Ann Boyd Watts, University of Tennessee, Knoxville, TN
Michael Wood, Pennsylvania Budget & Policy Center, Harrisburg, PA
John Wong, Wichita State University, Wichita, KS
Serder Yilmaz, The World Bank, Washington, DC
Tao Zeng, Wilfred Laurier University, Toronto, Canada

MEMBERS ON THE MOVE

John Barrick from Brigham and Young University to the Joint Committee on Taxation, Washington, DC
Robert Chirinko from Emory University to the University of Illinois at Chicago, IL
Rachel Ferst from Reed College, Oregon to Columbia University, NY
Tracy Gordon from Public Policy Institute of California to the University of Maryland, College Park, MD
David Heald from Sheffield University to the University of Aberdeen, Scotland, UK
Janet Holtzblatt from the U.S. Treasury Department to The Congressional Budget Office, Washington, DC
Scott Houser from Colorado State University to Colorado School of Mines, Golden, CO
Carolyn Minter Hoxby from Harvard University to Stanford University, Stanford, CA
Edward Kane from Boston College to Tucson, AZ
Sarah LaLumia from the College of William and Mary to Williams College, Williamstown, MA
Janet McCubbin from The U.S. Treasury Department to AARP, Washington, DC
Jack Mintz from the University of Toronto to the University of Calgary, Alberta, CA
Gerald Miller from Rutgers University to Arizona State University, Phoenix, AZ
Gary Sasse from Rhode Island Public Expenditure Council to The RI Department of Revenue, Providence, RI
Max Sawicky from the Economics Policy Institute to the Government Accounting Office, Washington, DC
Dimitry Sishkin from Georgia State University to Georgia Gwinnett College, Lawrenceville, GA

NEW MEMBERS CONT'D

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