



National Tax Association
47th Annual Spring Symposium
in association with the American Tax Policy Institute

Taxation in the Trump Era
Reforms, Revenues, and Repercussions

May 18–19, 2017

Holiday Inn Capitol, Washington, DC



National Tax
Association



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Itai Grinberg, *Georgetown University Law Center* (Chair)

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DoubleTree by Hilton
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November 9–11, 2017

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Taxation in the Trump Era Reforms, Revenues, and Repercussions

Program Chairs:

Lily Batchelder (NYU School of Law)
Itai Grinberg (Georgetown University Law Center)
Thornton Matheson (International Monetary Fund)

Registration (outside Capitol Ballroom):

Thursday, May 18 7:45 am – 1:00 pm
Friday, May 19 8:00 am – 12:30 pm

All sessions will meet in the
Capitol Ballroom



National Tax
Association

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PROGRAM

To access available papers and presentations,
please visit www.ntanet.org/spring2017program

Thursday, May 18

8:45 am – 9:00 am

WELCOME AND INTRODUCTION

Victoria Perry, *President, National Tax Association*

9:00 am – 10:30 am

TAXATION AND SPENDING: WHAT'S IN STORE AND WHERE WE SHOULD GO FROM HERE (A Panel Discussion)

Organizer: Dennis Zimmerman, *American Tax Policy Institute*

Moderator: Eugene Steuerle, *Urban Institute*

Panelists:

Robert Greenstein, *Center on Budget and Policy Priorities*

Alice Rivlin, *Brookings Institution*

Alan Viard, *American Enterprise Institute*

10:30 am – 10:45 am

COFFEE BREAK

10:45 am – 12:15 pm

REDEEM, REPAIR OR REPLACE? HEALTH POLICY AND THE TAX SYSTEM IN 2017 AND BEYOND (A Panel Discussion)

Organizer: Janet McCubbin, *U.S. Department of the Treasury*

Moderator: Leonard Burman, *Urban Institute and Syracuse University*

Panelists:

James Capretta, *American Enterprise Institute*

Matthew Fiedler, *Brookings Institution*

Heather Howard, *Princeton University*

12:15 pm – 1:45 pm

LUNCHEON — Congressional Ballroom

TAX REFORM'S WINNERS AND LOSERS: PERCEPTION AND REALITY

Speaker: Eric Toder, *Urban-Brookings Tax Policy Center*

Presentation of the Davie-Davis Award for Public Service
to Geraldine Gerardi



2:00 pm – 3:30 pm

**USING THE TAX CODE TO SUPPORT FAMILIES:
PAST, CURRENT AND FUTURE POLICY**

Organizer: Kim Rueben, *Urban-Brookings Tax Policy Center (for the American Tax Policy Institute)*

Moderator: Nada Eissa, *McCourt School of Public Policy, Georgetown University*

The EITC over the Great Recession: Who Benefited?

Maggie R. Jones, *U.S. Census Bureau*

**Upward Mobility and State-Level EITCs:
Evaluating California's Earned Income Tax Credit**

Kim Rueben, *Urban-Brookings Tax Policy Center*,
Frank Sammartino, *Urban-Brookings Tax Policy Center*, and
Kirk Stark, *UCLA School of Law*

EITC Claiming at the Household Level in Tax Data

Jeff Larrimore, *Federal Reserve Board*,
Jacob Mortenson, *Joint Committee on Taxation*, and
David Splinter, *Joint Committee on Taxation*

**Who Benefits from President Trump's Child
Care Proposals?**

Lily Batchelder, *NYU School of Law*,
Chye-Ching Huang, *Center on Budget and Policy Priorities*,
Elaine Maag, *Urban-Brookings Tax Policy Center*, and
Emily Horton, *Center on Budget and Policy Priorities*

Discussant:

Nada Eissa, *McCourt School of Public Policy, Georgetown University*

3:30 pm – 3:45 pm

COFFEE BREAK

3:45 pm – 5:15 pm

EXPLORING THE DESTINATION-BASED CASH FLOW TAX

Organizer: Itai Grinberg, *Georgetown University Law Center*

Moderator: Lily Faulhaber, *Georgetown University Law Center*

Destination-Based Cash Flow Taxation

Alan Auerbach, *University of California, Berkeley*,
Michael P. Devereux, *Oxford University Centre for Business Taxation*,
Michael Keen, *International Monetary Fund*, and
John Vella, *Oxford University Centre for Business Taxation*

**Problems with Destination-Based Corporate
Taxes and the Ryan Blueprint**

Kimberly Clausing, *Reed College* and
Reuven Avi-Yonah, *University of Michigan Law School*

**Can a Destination-Based Cash Flow Tax be
Compatible with the WTO Commitments of
the United States?**

Itai Grinberg, *Georgetown University Law Center*

**Is the Destination-Based Cash Flow Tax
Easily Gamed?**

John Vella, *Oxford University Centre for Business Taxation*

5:15 pm – 6:15 pm

RECEPTION – Congressional Ballroom

Friday, May 19

9:00 am – 10:30 am

**ESTIMATING THE MACRODYNAMIC EFFECTS OF TAX
REFORM (A Panel Discussion)**

Organizer: Itai Grinberg, *Georgetown University Law Center*

Moderator: Alan Auerbach, *University of California, Berkeley*

Panelists:

Thomas Barthold, *Joint Committee on Taxation*
Benjamin R. Page, *Urban-Brookings Tax Policy Center*
Kyle Pomerleau, *Tax Foundation*

10:30 am – 10:45 am

COFFEE BREAK

May 18-19, 2017

Holiday Inn Capitol, Washington, DC

10:45 pm – 12:15 pm

SUBNATIONAL APPROACHES TO CARBON PRICING

Organizer: Ian Parry, *International Monetary Fund*

Moderator: Thornton Matheson, *International Monetary Fund*

Overly Great Expectations: Disillusion with Cap and Trade in California

James Bushnell, *University of California, Davis*

Carbon Pricing in the Northeast: Looking Through a Legal Lens

Janet Milne, *Vermont Law School*

Canada's Carbon Price Floor

Ian Parry, *International Monetary Fund*

Discussants:

John Horowitz, *U.S. Department of the Treasury*

Adele Morris, *Brookings Institution*

Helen Mountford, *World Resources Institute*

12:15 pm – 1:45 pm

LUNCHEON – Congressional Ballroom

STATES AND TAX REFORM: THINGS TO THINK ABOUT

Speaker: Harley Duncan, *KPMG*

2:00 pm – 3:30 pm

BEHAVIORAL RESPONSES OF INVESTMENT TO TAX REFORM

Moderator & Organizer: Tom Neubig, *Tax Sage Network*

The Shaky Case for a Business Cash-Flow Tax

Lily Batchelder, *NYU School of Law*

Accounting for and Perceptions of Expensing

Michelle Hanlon, *MIT Sloan School of Management*

Behavioral Firms and Tax Policy

Eric Zwick, *University of Chicago Booth School of Business*

Discussants:

Ruud A. de Mooij, *International Monetary Fund*

Jesse Edgerton, *J.P. Morgan*

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