

54th Annual Spring Symposium

May 9-10, 2024 • Washington, DC

Taxes in a Changing
Economic and Legal Landscape



54th Annual Spring Symposium Program in association with the American Tax Policy Institute (ATPI)

Conference Chairs: Jason DeBacker, University of South Carolina, Emily Lin, U.S. Department of the Treasury, Nathan Seegert, University of Utah (State and Local Sessions)

THURSDAY, MAY 9, 2024

8:45 am – 9:00 am

Welcome And Introduction

Jennifer Blouin, National Tax Association

9:00 am – 9:30 am

KEYNOTE SESSION

The Inflation Reduction Act, The Wyden-Smith Tax Package, and The Coming Tax Debate of 2025

Ron Wyden, United States Senator, Oregon

9:30 am – 9:45 am

BREAK

9:45 am – 11:05 am

Lessons From Recent Business Taxation Legislation (Paper Session)

Moderator: Lucas Goodman, U.S. Department of the Treasury

Investor Perceptions of the Book Minimum Tax
Fabio Gaertner, University of Wisconsin, Madison

Tax Policy and Investment in a Global Economy
Eric Zwick, University of Chicago and NBER

The Efficiency-Equity Tradeoff of the Corporate Income Tax: Evidence from the Tax Cuts and Jobs Act
Jake Mortenson, Joint Committee on Taxation

How Do Business Owners Respond to a Tax Cut? Examining the 199A Deduction for Pass-Through Firms
Lucas Goodman, U.S. Department of the Treasury

11:05 am – 11:20 am

BREAK

11:20 am – 12:50 pm

Presentation Of The Davie-Davis Award For Public Service

Presentation of the Davie-Davis Award for Public Service to Recipient James Cilke, U.S. Congress, Joint Committee on Taxation

Choosing Among Revenue Raisers (Panel Session)

Moderator: James Mackie, EY

Panelists:

Robert Carroll, EY
John McClelland, Congressional Budget Office
Robert McClelland, Urban-Brookings Tax Policy Center
Brandon Pizzola, EY
Kyle Pomerleau, American Enterprise Institute

Panel Description

The U.S. federal government faces large budget deficits as far as the eye can see. Extending TCJA would add to these. The panel will discuss current estimates of the federal government's fiscal position, including the primary drivers of the deficit. Then the discussion will move on to the revenue potential of the current tax system and an evaluation of the revenue, efficiency and distributional implications of alternative revenue sources such as a VAT, wealth tax, carbon tax, and increased taxes on high income taxpayers. The implications of the OECD's BEPS project will also be discussed.

12:50 pm – 2:30 pm

LUNCH

2:30 pm – 4:00 pm

The Supreme Court's Examination Of The Authority Of Congress And Federal Agencies To Formulate Tax Law (Panel Session)

Co-Sponsored by the American Tax Policy Institute

Moderator: Stephen Shay, Boston College Law School

Panelists:

Brian Galle, Georgetown Law School
Chye-Ching Huang, New York University Law School
Eric Solomon, Ivins, Phillips & Barker

Panel Description

The Supreme Court will soon render opinions on important tax cases examining the breadth of authority given to Congress and federal agencies to formulate tax law. In the *Moore* case, the Supreme Court is considering the scope of tax-writing authority granted to Congress by the 16th Amendment to the Constitution. In the *Loper Bright Enterprises and Relentless* cases, the Supreme Court is reconsidering the deference courts have provided to agency regulatory actions since the Supreme Court's 1984 decision in the *Chevron* case. This panel will discuss these cases, other types of challenges to agency actions, as well as the potential effects of the forthcoming Supreme Court decisions.

4:00 pm – 4:15 pm

BREAK

4:15 pm – 5:30 pm

Changing Economy, Changing Taxes (Paper Session)

Moderator: David Coyne, U.S. Department of the Treasury

The Evolution of Platform Gig Work, 2012-2021
Andrew Garin, Carnegie Mellon University

Growing Electric Vehicle Adoption: Implications for Infrastructure Maintenance and the Tax Burden on Families of Different Funding Polices

Julie Hotchkiss, Federal Reserve Bank of Atlanta and Georgia State University

Taxing Cryptocurrencies

Katherine Baer, International Monetary Fund

5:30 pm – 6:45 pm

RECEPTION

FRIDAY, MAY 10, 2024

8:45 am – 8:50 am

WELCOME

Jennifer Blouin, National Tax Association

8:50 am – 10:05 am

AI In Tax Administration, Research, And Policy (Paper session)

Moderator: Peter Barnes, Caplin & Drysdale

Using AI to Enhance Tax Services

Ben Alarie, Blue J Legal and University of Toronto

Using AI to Revolutionize Policy Analysis

Max Ghenis, PolicyEngine

The Tax Data Science Revolution: Opportunities and Challenges for Researchers and Policy Analysts

Len Burman, Urban-Brookings Tax Policy Center and Syracuse University

10:05 am – 10:20 am

BREAK

10:20 am – 11:00 am

The Role Of Tax In Racial Inequity (Panel Session)

Co-sponsored by the American Tax Policy Institute

Moderator: Karen Brown, George Washington University Law School

Panelists:

Steven Dean, Boston University School of Law
Katherine Pratt, LMU Loyola Law School, Los Angeles

Panel Description

In recent years, legal scholars, including Dorothy Brown, Jacob

CAPLIN & DRYSDALE

Caplin & Drysdale's International Tax practice derives its strength from the technical depth and wide-ranging experience of our attorneys. Our practice is informed by our attorneys' experiences in the IRS, the Department of the Treasury, federal clerkships, the private sector, and their collective decades of client work for multi-national corporations, investment funds, foreign governments, private individuals, and others. We continually build on these experiences through collaboration and intellectual engagement within the firm and the broader international tax community by writing on cutting-edge tax topics, speaking at leading industry events, and cultivating relationships with other international tax professionals throughout the world. To learn more, please visit www.caplindrysdale.com.

One Thomas Circle NW, Suite 1100 | Washington, DC 20005 | 202.862.5000
295 Madison Avenue, 12th Floor | New York, NY 10017 | 212.379.6000

Goldin, Jeremy Bearer-Friend, Andrew Kahrl, and Steven Dean have developed a growing literature on ways in which facially neutral tax laws contribute to racial inequity. Continuing this research, two legal scholars will present their work in progress. Steven Dean's book, *Global Jim Crow: International Taxation and Racial Capitalism*, tells the story of what happened after imperial control gave way to independence, highlighting the rise of an international tax system that did for the world what racially discriminatory tax policies achieved in the United States in the years after slavery ended. Katherine Pratt's article, *Taxing Reparations*, analyzes the tax consequences of historical reparation examples under existing income tax rules and rationales and normative frameworks for the federal income tax and for reparation programs.

11:05 am – 11:45 am

Lessons From The Recent Expansion In The EITC And Child Tax Credit (Paper Session)

Moderator: Dayanand Manoli, Georgetown University

The Effect of the 2021 Childless EITC Expansion on Young Adults' Material Well-Being

Katherine Michelmore, University of Michigan

Boosting Take-Up of the Expanded Child Tax Credit

Kye Lippold, U.S. Department of the Treasury

11:45 am – 12:00 pm

BREAK

12:00 pm – 12:50 pm

KEYNOTE PRESENTATION

The Power to Destroy: How the Antitax Movement Hijacked America

Michael J. Graetz, Columbia Law School

12:50 pm – 2:15 pm

LUNCH

State-Local Tax Program

2:15 pm – 3:30 pm

Land Taxes: From Theory To Practice (Panel Session)

Moderator: Kim Rueben, Urban-Brookings Tax Policy Center

Panelists:

Nick Allen, MIT

John Anderson, University of Nebraska

Dan Murphy, University of Virginia

Zhou Yang, Robert Morris University

Panel Description

Economists have long stressed the virtues of land taxes over other taxes. Land value taxation offers the greatest efficiency gains in strong urban land markets, where land is highly congestible. In practice, land value taxation has gained traction in weak land markets as an alternative to single-rate property taxes. What accounts for this division between theory and use? This panel provides multiple perspectives on land taxes, bridging the gap between theory and practice.

Blackstone

Experts from The Pew Charitable Trusts can help states assess their fiscal conditions today—and better prepare for tomorrow.

Getty Images

Pew

pewtrusts.org/NTA2024



54th Annual Spring Symposium

Blackstone is pleased to support the National Tax Association's Spring Symposium

[in](#) [ig](#) [x](#) [f](#) @blackstone | blackstone.com

3:35 pm – 4:45 pm

Implications Of Property Tax Policy Changes For Affordable Housing

Moderator: *Byron Lutz*, Federal Reserve Board

Panelists:

Emily Horton, University of Michigan
Cameron LaPoint, Yale University
Jenny Schuetz, Brookings Institution
Jared Walczak, Tax Foundation

Panel Description

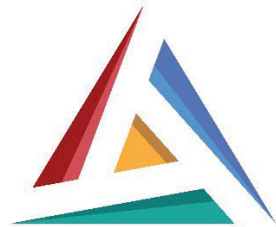
Many local governments have enacted policies that reduce property taxes to increase housing affordability for certain groups of taxpayers. If home values increase when property taxes fall, offering reductions will be ineffective at increasing the affordability on the margin of homeownership. However, property taxes are less likely to be priced into home values if residents expect changes to property taxes will trigger changes in public goods expenditures, if property taxes are not salient to residents, or if housing supply in an area is elastic relative to demand. This panel discusses recently proposed and realized reforms at the state and local levels.

SAVE THE DATE

117th Annual Conference on Taxation
November 14 – 16, 2024
Detroit Marriott at the Renaissance Center
Detroit, MI

118th Annual Conference on Taxation
November 6 – 8, 2025
The Westin Copley Place
Boston, MA

119th Annual Conference on Taxation
November 12 – 14, 2026
The Westin Pittsburgh
Pittsburgh, PA



American Tax Policy Institute

It is crucial for those who make or influence tax policy, including attorneys, accountants and economists, to discuss and debate the issues. The ATPI facilitates that conversation.

We appreciate your contributions to help ATPI in its efforts to raise attention to important tax policy matters that merit the attention of the IRS, Treasury, Congress and the American public.

ATPI relies on contributions from individuals and other organizations to support its programs. ATPI is a section 501(c)(3) organization for Federal income tax purposes, and all contributions are deductible to the extent provided by law.

For more information about ATPI or to donate, visit our website at www.americantaxpolicyinstitute.org

AMERICAN TAX POLICY INSTITUTE
info@americantaxpolicyinstitute.org

The Peter G. Peterson Foundation
is proud to support the
National Tax Association's

54TH ANNUAL SPRING SYMPOSIUM

The **Peter G. Peterson Foundation** is a nonpartisan organization dedicated to increasing public awareness of the nature and urgency of key fiscal challenges threatening America's future and accelerating action on them. To address these challenges successfully, we work to bring Americans together to find and implement sensible, long-term solutions that transcend age, party lines and ideological divides in order to achieve real results.



To learn more, visit PGPF.org

SPRING SYMPOSIUM SPONSORS



In Association With the American Tax Policy Institute



★ DIAMOND LEVEL ★

Blackstone

★ PLATINUM LEVEL ★



★ GOLD LEVEL ★

CAPLIN & DRYSDALE
Pew

★ BRONZE LEVEL ★

BROOKINGS

EVERSHEDS
SUTHERLAND | Tax

