

**EIGHTY-SECOND ANNUAL CONFERENCE
ON TAXATION**

Sponsored by the

NATIONAL TAX ASSOCIATION

ISSUES AND OPTIONS FOR THE 1990s

**Radisson Hotel Atlanta
Atlanta, Georgia**

October 8-11, 1989

GENERAL INVITATION

The Conference sessions are open, and the public is cordially invited to take part in the discussion following the formal papers to the extent that available time permits.

Anyone may take part in the discussion of resolutions submitted for Conference action, but the voting is confined to members of the National Tax Association.

The registration fee for members of NTA will be \$150.00, for nonmembers, \$175.00 and for spouses, \$100.00.

MESSAGE CENTER

Arrangements have been made with the Radisson Hotel Atlanta to provide a message center to receive messages and incoming telephone calls. The telephone number of the hotel is:

(404) 659-6500

SPOUSES' HOSPITALITY ROOM

The spouses' hospitality room will be located in Tara 5. It will be open on Monday from 9:00 A.M. to 12:00 Noon.

CONFERENCE PROGRAM

SUNDAY, OCTOBER 8, 1989

1:00-5:30 PM	Registration
6:00-7:30 PM	Reception

MONDAY, OCTOBER 9, 1989

7:30 AM-5:30 PM	Registration
8:30-9:00 AM	Opening Session
9:00-10:30 AM	General Conference Session - Should Federal Tax Reform Be Back on The Agenda?
10:45 AM-12:15 PM	Concurrent Conference Sessions - Measuring Fiscal Capacity Gramm-Rudman-Hollings: How It Is Affecting Tax Legislation Selected Problems: Gambling, Tourism, 4-R Act Federal Taxation of Utilities: Normalizing Depreciation Allowances
12:30-2:00 P.M.	Conference Luncheon Speaker - Lester Thurow

- 2:00-3:15 PM General Conference Session -
Financial Condition of Large Cities
- 3:30-4:45 PM Committee Meetings-
Local Nonproperty Taxation - *Developments in Local Sales Taxation*
Property Taxation
State Income and Business Taxation - *Emerging Issues in Business Taxation*
State Sales and Use Taxation - *Update on National Bellas Hess*
Taxation of Financial Institutions - *International Banking: New State Tax Developments*

- 5:00-6:00 PM Annual Meeting of NTA-TIA
Presidential Address

- 6:30 PM Reception Hosted by Local Arrangements Committee

TUESDAY, OCTOBER 10, 1989

- 7:30 AM-5:30 PM Registration
- 8:30-10:15 AM General Conference Session -
Taxing International Income
- 10:30 AM-12:00 N Concurrent Conference Sessions -
International Competition: Impact of State and Local Tax Policy
and Administration on U. S. Business Competitiveness
"Welcome Stranger" Practices in Property Taxation--Implications
of Allegheny Coal
State and Federal Revenue Estimating--What We Can Learn
from Each Other
From Baby Boom to Baby Bust: Tax Implications of Changing
Demographics
- 1:30-2:45 PM Committee Meetings-
Education in Public Finance
Federal Taxation & Finance - *Externality Taxation*
Intergovernmental Fiscal Relations - *Federal Tax Policy - Does It Matter to the States?*
Public Utility & Transportation Taxation - *Litigation Update*
Committee on Committees
- 3:00-4:30 PM Concurrent Conference Sessions -
Stress in the Federal System: The Fiscal Response
Potential Pitfalls in Pension and Benefits Taxation
Summary Presentations - Award Winning Dissertations
- 5:00-6:00 PM Media Reporting of Tax Issues: Through the Looking Glass
- 7:00-8:00 PM Reception
8:00 P.M. Country Buffet

WEDNESDAY, OCTOBER 11, 1989

- 7:30-11:30 AM Registration

8:30-10:15 AM

General Session -

Tax Policies & Research: Recent Studies in Arizona, Hawaii,
Nebraska, Nevada, New Jersey and Texas

10:15-10:30 AM

General Session -

Report of Conference Resolutions Committee

10:45 AM-12:15 PM

Concurrent Sessions -

Attitudes, Amnesties, Audits, and Laws: Their Role in Tax Compliance

The Participants represent be drawn from business, government, tax administration, research organizations, the media, and academia. The following is a partial list of speakers:

Andrew Young, Mayor of Atlanta
Richard Musgrave, University of California
J. Gregory Ballentine, Jr., Peat Marwick Main
F. Eugene Wells, Procter and Gamble
Rudolph Penner, Urban Institute
Daphne Kenyon, Lincoln Institute of Land Policy
Robert Aten, U. S. Treasury
Dennis Zimmerman, Urban Institute
Robert Rafuse, Jr., ACIR
Gerald Fastrup, U. S. General Accounting Office
John Baldwin, New Jersey Department of Taxation
Helen Ladd, Lincoln Institute of Land Policy
James Zingale, Florida University
James Papke, Purdue University
George Zodrow, Rice University
Donald Kiefer, Congressional Research Service
Peter Merrill, Price Waterhouse & Co.
James Boyd, Minneapolis Star Tribune
Albert Davis, U. S. House Budget Committee
Edward Gramlich, University of Michigan
Randall Strahan, Emory University
Marvin Sedway, Nevada State Assembly
Ranjana Madhusudhan, New Jersey Tax Department
James Mak and Walter Miklius, University of Hawaii
Leslie Papke, MIT
Monroe Rosner, Wisconsin Department of Taxation
James Nunns, U. S. Treasury Department
Marilyn Rubin, John Jay College, CUNY
James Bridge, Union Electric Company
Murray Gould, Carolina Light and Power
John Yinger, Syracuse University
Roy Bahl, Georgia State University
Elizabeth Reveal, Philadelphia Director of Finance
Donald Paterick, Minnesota Taxpayers Association
William Brown, Council of State Chambers of Commerce
Daniel Bucks, Multistate Tax Commission
Pamela Pecarich, Coopers and Lybrand
Harley Duncan, Federation of Tax Administrators
Kurt Zorn, Indiana Board of Tax Commissioners
Holley Ulbrich, Clemson University
Donald Ellickson, University of Wisconsin
Howard Nester, Peat Marwick Main
Richard Kaluzny, New Jersey Tax Department
Jerry Geis, Briggs and Morgan
Michael Mazrov, Multistate Tax Commission
Catherine Fleischmann, Deloitte Haskins & Sells
Frank King, Shelia Tschinkel and David Whitehead,
Atlanta Federal Reserve Bank
William Fox, University of Tennessee
David Rosenbloom, Caplin & Drysdale
Cynthia Blum, Rutgers University
James Harrington, Hawaii Tax Review Commission
Lisa Clemens, Dain Bosworth

Michael McIntyre, International Tax Notes

Wayne Eggert, AT&T

Robert Haines, Herold and Haines

Robert Mattson, IBM

Robert Hoffman, West Virginia Tax Division

Therese McGuire and Sharon Medgal, Arizona
Fiscal 2000

Peter Schaafsma, California Legislative Analyst

Jeffrey Birnbaum, Wall St. Journal

Henry A. Coleman, New Jersey Tax & Expenditure
Commission

Judith Matteucci, Nevada Budget Director

Robert Bowman, State Treasurer of Michigan

Randolph Thrower, Sutherland, Asbill & Brennan

Sharon Cranford, Coopers and Lybrand

John Bowman, Virginia Commonwealth University

John Mikesell, Indiana University

Gary Cornia, Brigham Young University

Joseph Hunt, University of North Carolina

Carol Cohen, ACIR

George Plesko, Northeastern University

Martha Fransworth Riche, American Demographics

B. K. Atrostic and Sonia Conly, U. S. Treasury

Kenneth Simonson, American Trucking Association

Alan Karcher, New Jersey House of Representatives

Susan B. Long and Judyth Swingen, Syracuse University

Peggy Hite, Indiana University

Douglas Sharp, Wichita State University

Gregg Fletcher, Laughlin, Halle, Gibson & McBride

Ross McVey, Telephone and Data Systems

Nonna Noto, Congressional Research Service

Martin Helmke, California Senate Staff

John J. Hudder, New York State Department of
Taxation & Finance

Christopher Zimmerman, NCSL

Dana Weist, Pennsylvania Economy League

Michael Bell, Johns Hopkins University

Marcia Howard, NASBO

Charles Adams, The Ohio State University

William Randolph and Gillian Hunter, U. S.
Treasury

Ronald Fisher, Michigan State University

Lowell Kalapa, Hawaii Tax Foundation

Robert Ebel, ACIR

Michael Wasylenko, Syracuse University

Sally Wallace-Moore, U. S. Treasury

Dan Cook, Goldman Sachs and Co.

Billy D. Hamilton, Peat Marwick Main

James Alm and Michael McKee, Colorado University

Steven Sheffrin and Robert Triest, University of
California-Davis

Robert Schoeplein, Maryland Economic Development

Yolanda Henderson, Federal Reserve Bank of Boston