

**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

REGISTRATION

Richard West Wall

RECEPTION

William Scott

REGISTRATION AND RECEPTION

EIGHTY-SECOND ANNUAL CONFERENCE ON TAXATION

Sponsored by the

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OPENING LUNCHEON: DINNER

Guests include: Michael J. Kilkenny, Vice Chairman to the Board of Directors of the National Tax Association; and George E. Miller, Vice Chairman of the Board of Directors of the American Bar Association.

Coffee Break

FIRST CONCURRENT SESSION

MEASURING FISCAL CAPACITY

Osborne A. Nelson, Associate
Professor, College

Plantation

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.

CONTINUING PROFESSIONAL EDUCATION

Certificate of attendance forms for claiming continuing professional education credit may be obtained at the registration desk.

SUNDAY, OCTOBER 8, 1989

1:00 PM - **REGISTRATION** Rotunda West Wall
5:30 PM

6:00 PM - **RECEPTION** Ballroom South
7:30 PM

MONDAY, OCTOBER 9, 1989

7:30 AM - **REGISTRATION** Rotunda West Wall
5:30 PM

8:30 AM - **OPENING SESSION** Ballroom South
9:00 AM Daniel M. Holland, President,
NTA-TIA, *presiding*

WELCOME ADDRESS
Honorable Zell Miller
Lieutenant Governor of Georgia

RESPONSE
Frederic W. Hickman, First Vice President, NTA-TIA

ORGANIZATION OF THE CONFERENCE
Janet L. Staton, Secretary, NTA-TIA

9:00 AM - **FIRST GENERAL SESSION** Ballroom South
10:30 AM

**SHOULD FEDERAL TAX REFORM
BE BACK ON THE AGENDA?**
Daniel M. Holland, *Moderator*
Sloan School of Management, Massachusetts
Institute of Technology

PANELISTS:
Gregory Ballentine, KPMB Peat Marwick
Richard Musgrave, University of California,
Santa Cruz
F. Eugene Wells, Procter and Gamble Company
Rudolph Penner, The Urban Institute

10:30 AM - **COFFEE BREAK** Ballroom South
10:45 AM

10:45 AM - **FIRST CONCURRENT SESSION** Plantation
12:15 PM

MEASURING FISCAL CAPACITY
Daphne A. Kenyon, *Moderator*
Simmons College

**APPLYING FISCAL CAPACITY MEASURES TO THE
VOLUME CAPS IN THE TAX EXEMPT BOND MARKET**

Robert Aten, U. S. Department of the Treasury
and

Dennis Zimmerman, Urban Institute and
the Congressional Research Service

**SCHOOL DISTRICT FISCAL CAPACITY:
MEASUREMENT AND EQUALIZATION**

Thomas Pogue, University of Iowa

**THE STATE REPRESENTATIVE EXPENDITURE SYSTEM:
THE NEGLECTED DIMENSION OF FISCAL CAPACITY**

Robert W. Rafuse, U. S. Advisory Commission
on Intergovernmental Relations

ESTIMATING THE COST OF LOCAL PUBLIC SERVICES

Gerald Fastrup, U. S. General Accounting Office

DISCUSSANTS

Helen Ladd, Duke University

Henry Thomassen, Economic Advisor to the Governor
of Georgia

10:45 AM -
12:15 PM

SECOND CONCURRENT SESSION

Tara 1 & 2

**GRAMM-RUDMAN-HOLLINGS: HOW IT IS AFFECTING
TAX LEGISLATION**

Donald W. Kiefer, *Moderator*
Congressional Research Service

**BUDGETARY CONSTRAINTS AND THE
IMPLEMENTATION OF TAX REFORM**

George R. Zodrow, Rice University

THE PERSPECTIVE FROM THE TAX SIDE

Peter Merrill, Price Waterhouse & Co.
and

Eric Cook, Price Waterhouse & Co.

THE PERSPECTIVE FROM THE BUDGET SIDE

Albert Davis, House Budget Committee,
U. S. Congress

DISCUSSANTS

Edward M. Gramlich, University of Michigan
Randall Strahan, Emory University

10:45 AM -
12:15 PM

THIRD CONCURRENT SESSION

Tara 3 & 4

SELECTED CONTEMPORARY TAX PROBLEMS: I

Robert D. Ebel, *Moderator*

U. S. Advisory Commission on Intergovernmental
Relations

GAMBLING FEVER AND HOW TO TAX IT
Ranjana G. Madhusudhan, New Jersey Division
of Taxation

STATE FINANCING OF TOURIST PROMOTION
James Mak, University of Hawaii
and
Walter Miklius, University of Hawaii

TOURIST BEHAVIOR AND THE STATE TAX BASE
Hy Sanders, Coopers and Lybrand (Washington, DC)
and
Robert Zuraski, Coopers and Lybrand (Washington, DC)

**THE TAX ON CONTROLLED SUBSTANCES ("GRASS TAX"):
A BAD BUSINESS CLIMATE FOR ILLEGAL DRUGS**
Robert England, Massachusetts Legislative
Research Bureau

DISCUSSANT
Dorothy McClung, Minnesota Department of
Revenue

10:45 AM - FOURTH CONCURRENT SESSION Hermitage Suite
12:15 PM

**NORMALIZING DEPRECIATION ALLOWANCES
FOR UTILITIES**
James M. Bridge, *Moderator*
Union Electric Company

PANELISTS:
Wes Scheibel, Arthur Andersen & Co. (Atlanta)
Raymond Dacek, Reid and Priest
Murray Gould, Carolina Power and Light
Ann Casseaux, Florida Public Service Commission

12:30 PM - CONFERENCE LUNCHEON Ballroom North
2:00 PM Frederic W. Hickman, First Vice President,
NTA-TIA, *presiding*

ADDRESS
Lester C. Thurow, Dean, Sloan School of
Management, Massachusetts Institute of
Technology

2:00 PM - SECOND GENERAL SESSION Ballroom South
3:15 PM **FINANCIAL CONDITION OF LARGE CITIES**
Honorable Andrew Young, Mayor of Atlanta

AMERICA'S AILING CITIES
Helen Ladd, Duke University
and

John Yinger, Syracuse University

STATE GOVERNMENTS AND CITY FISCAL PROBLEMS
Roy W. Bahl, Georgia State University

FISCAL STRESS: THE PHILADELPHIA EXPERIENCE
Elizabeth Reveal, Philadelphia Department of Finance

THE CREDIT MARKET VIEW
Thomas Dorsey, AMBAC Indemnity Corporation

3:15 PM - COFFEE BREAK
3:30 PM

3:30 PM - COMMITTEE MEETINGS
4:45 PM

LOCAL NONPROPERTY TAXATION
C. Kurt Zorn (Chair)
Indiana State Board of Tax Commissioners

Grant

LOCAL SALES TAXATION IN THE FIFTY STATES:
AN UPDATE AND OVERVIEW OF ISSUES
Holley Ulbrich, Clemson University

USING LOCAL SALES TAXES IN MEETING
CAPITAL NEEDS
Donald Ellickson, University of Wisconsin

PROPERTY TAXATION
Richard R. Almy (Vice Chair)

Hickory Hill

"WELCOME STRANGER" ASSESSING

HAS THE 4-R ACT GONE TOO FAR?

ARE PRESSURES BUILDING UP IN PROPERTY
TAX SYSTEMS?

PROPERTY TAX ADMINISTRATION

ASSESSING IN THE INFORMATION SOCIETY
John Behrens, U. S. Bureau of the Census

STATE INCOME AND BUSINESS TAXATION
Don Paterick, (Vice Chair)
Minnesota Taxpayers Association

Tara 1

STATE TAXATION OF BUSINESS: EMERGING ISSUES
William R. Brown, Council of State
Chambers of Commerce
Dan Bucks, Multistate Tax Commission
Harley T. Duncan, Federation of Tax Administrators
F. Eugene Wells, Procter and Gamble Company

STATE SALES AND USE TAXATION

12 Oaks

Jerry Geis, (Chair)

Briggs and Morgan (St. Paul)

UPDATE ON NATIONAL BELLAS HESS

Michael R. Mazerov, Multistate Tax Commission

REPORTS OF SUBCOMMITTEES

Policy and Trends

Administrative Practices and Procedures

Services

Production Exemptions

EXCHANGE OF STATE REPORTS

TAXATION OF FINANCIAL INSTITUTIONS

Stone Mountain

Catherine Fleischmann (Chair)

Deloitte Haskins & Sells

INTERSTATE BANKING IN THE 1980s

**Frank King, Sheila L. Tschinkel and David D. Whitehead,
Federal Reserve Bank of Atlanta**

**ECONOMIC IMPACTS OF CURRENT DEVELOPMENTS IN
THE STATE TAXATION OF FINANCIAL INSTITUTIONS**

William F. Fox, University of Tennessee

5:00 PM -

ANNUAL MEETING OF NTA-TIA

Ballroom South

6:00 PM

**Daniel M. Holland, President, NTA-TIA,
*presiding***

TREASURER'S REPORT

NOMINATING COMMITTEE REPORT

ELECTION OF HONORARY MEMBER

**PRESENTATION OF NTA-TIA OUTSTANDING
DOCTORAL DISSERTATION AWARDS**

PRESIDENTIAL ADDRESS

Daniel M. Holland, President, NTA-TIA

6:30 PM -

RECEPTION

**Hosted by Local Arrangements Committee
(Place to be Announced)**

TUESDAY, OCTOBER 10, 1989

7:30 AM -

REGISTRATION

Rotunda West Wall

5:30 PM

8:30 AM -
10:15 AM

THIRD GENERAL SESSION

Ballroom South

TAXING INTERNATIONAL INCOME: INBOUND ISSUES

Michael J. McIntyre, *Moderator*

Wayne State University; Editor, *Tax Notes International*

TAXING THE INCOME GOING TO FOREIGNERS: THE PERSPECTIVE OF INTERNATIONAL ECONOMICS AND PUBLIC FINANCE

D.J.S. Brean, University of Toronto

THE PERSPECTIVE OF DEVELOPING COUNTRIES

David Rosenbloom, Caplin & Drysdale
(Washington, DC)

HOW THE UNITED STATES SHOULD TAX FOREIGN SHAREHOLDERS

Cynthia Blum, Rutgers University (Newark)

10:15 AM -
10:30 AM

COFFEE BREAK

10:30 AM -
12:00 NOON

FIFTH CONCURRENT SESSION

Tara 1 & 2

INTERNATIONAL COMPETITION: IMPACT OF STATE AND LOCAL TAX POLICY AND ADMINISTRATION ON U.S. BUSINESS COMPETITIVENESS

Wayne G. Eggert, *Moderator*,
AT&T

IMPACT OF STATE INCOME TAX COMPLEXITY ON THE COMPETITIVENESS OF U.S. CORPORATIONS

Robert N. Mattson, IBM Corporation

SALES TAXATION: LOCAL AUTONOMY WITHIN SALES TAXATION AND EXPENSE ASSOCIATED WITH DISPARATE ADMINISTRATION AND COLLECTION

J. Elaine Bialczak, DuCharme, McMillen and Associates

PROPERTY TAXATION: PROS AND CONS OF CENTRALIZED AUTHORITY FOR ADMINISTRATION OF THE PROPERTY TAX FUNCTION

Gene L. Brunner, Maryland Department of Assessments and Taxation

DISCUSSANT

John P. James, Minnesota Department of Revenue

10:30 AM -
12:00 NOON

SIXTH CONCURRENT SESSION

Plantation

PANEL ON LOCAL PROPERTY TAX FINANCE: WELCOME STRANGERS LAWS--IMPLICATIONS OF THE ALLEGHENY COAL DECISION

Robert B. Haines, *Moderator*

Herold and Haines and Executive Board, National
Association of State Tax Bar Sections

PANELISTS

Robert A. Hoffman, West Virginia Property Tax
Division

Peter Schaafsma, Office of the Legislative Analyst,
California General Assembly

John H. Bowman, Virginia Commonwealth University
John L. Mikesell, Indiana University

DISCUSSANTS

Gary C. Cornia, Brigham Young University
Joseph E. Hunt, University of North Carolina

10:30 AM -
12:00 NOON

SEVENTH CONCURRENT SESSION

Hermitage West

STATE AND FEDERAL REVENUE ESTIMATING-- WHAT WE CAN LEARN FROM EACH OTHER

Robert Aten, *Moderator*

U. S. Department of the Treasury

STATE CORPORATE TAX YIELDS

Richard L. Kaluzny, New Jersey Division
of Taxation

THE APRIL SURPRISE? ASSESSING FEDERAL INCOME TAX-RECEIPTS IN 1988

Howard Nester, KPMG Peat Marwick (Washington, DC)

LESSONS FROM FEDERAL CORPORATE TAX ESTIMATING FOR STATE REVENUE ESTIMATORS

George Plesko, Northeastern University

FEAST OR FAMINE: FEDERAL TAX POLICY AND CALIFORNIA'S PERSONAL INCOME TAX

Bradford Williams, California Commission
on State Finance

10:30 AM -
12:00 NOON

EIGHTH CONCURRENT SESSION

Tara 3 & 4

FROM BABY BOOM TO BABY BUST: TAX IMPLICATIONS OF CHANGING DEMOGRAPHICS

James Nunns, *Moderator*

U. S. Department of the Treasury

AMERICA'S CHANGING DEMOGRAPHICS: 1990-2000
Martha Farnsworth Riche, American Demographics

**BIRTH TO DEATH: HEALTH POLICY, TAXATION,
AND THE BABY BOOM**

B. K. Atrostic, U. S. Department of the Treasury
and
Sonia Conly, U. S. Department of the Treasury

**TAX SKIRMISHES AND THE WARFARE AMONG
DEMOGRAPHIC GROUPS**

Bruce Davie, Arthur Andersen & Co.

DISCUSSANT

Marilyn Rubin, City University of New York

1:30 PM -
2:45 PM

COMMITTEE MEETINGS

FEDERAL TAXATION AND FINANCE

Pamela Pecarich (Chair)
Coopers and Lybrand

Hickory Hill

TAXING EXTERNALITIES

OVERVIEW

George Plesko, Northeastern University

**CURRENT ASSESSMENT AND LESSONS FROM EUROPE
ON POLLUTION CHARGES**

Clifford S. Russell, Vanderbilt University

**TRANSFER RIGHTS AS AN ALTERNATIVE TO
EXTERNALITY TAXES**

Robert Schoeplein, Maryland Department of Economic
and Employment Development

DISCUSSANT

Yolanda Henderson, Federal Reserve Bank of Boston

INTERGOVERNMENTAL FISCAL RELATIONS

Nonna A. Noto (Chair)
Congressional Research Service

12 Oaks

**FEDERAL TAX POLICY: DOES IT MATTER TO THE
STATES?**

Christopher Zimmerman, National Conference of
State Legislatures

Martin Helmke, California Senate Revenue and
Taxation Committee

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

PUBLIC UTILITY AND TRANSPORTATION

TAXATION

Ross McVey (Chair)

Telephone and Data Systems

Hermitage West

REPORT ON WICHITA WORKSHOP

Douglas Sharp, Wichita State University

LITIGATION UPDATE

Gregg Fletcher, Laughlin, Halle, Gibson and McBride

PROPERTY TAX REVENUE STUDY

Ross McVey, Telephone and Data Systems

EDUCATION IN PUBLIC FINANCE

Stone Mountain

George Break (Vice Chair)

University of California, Berkeley

COMMITTEE ON COMMITTEES

Davis

William H. Forst (Chair)

Virginia Department of Taxation

2:45 PM -

3:00 PM

COFFEE BREAK

3:00 PM -

4:30 PM

NINTH CONCURRENT SESSION

Plantation

STRESS IN THE FEDERAL SYSTEM: THE FISCAL RESPONSE

Carol E. Cohen, *Moderator*

U. S. Advisory Commission on Intergovernmental Relations

FISCAL REALIGNMENT IN THE 1980s

Charles Adams, The Ohio State University

REVENUE RAISING OPTIONS

Michael E. Bell, Johns Hopkins University

STATE ASSISTANCE TO LOCAL GOVERNMENTS

Karen Farrell, National Association of State Budget Officers

DISCUSSANTS

Dana Weist, Pennsylvania Economy League

Judith Mateucci, Nevada State Budget Office

3:00 PM -

TENTH CONCURRENT SESSION

Tara 1 & 2

POTENTIAL PITFALLS IN PENSION AND BENEFITS TAXATION

Kenneth D. Simonson, *Moderator*

American Trucking Associations

LOOKING INTO THE BENEFITS TAX CRYSTAL BALL:
WHAT'S ON THE LEGISLATIVE AGENDA?

Sharon Cranford, Coopers and Lybrand (Washington, DC)

TAXES AND PENSION FUNDING REGULATION

William Randolph, U. S. Department of the Treasury
and

Gillian Hunter, U. S. Department of the Treasury

IMPACT OF EMPLOYEE BENEFITS TAX LEGISLATION
ON SMALL BUSINESS

Randolph Thrower, Sutherland, Asbill and Brennan
(Atlanta) (Former IRS Commissioner)

3:00 PM -
4:30 PM

ELEVENTH CONCURRENT SESSION

Tara 3

**FRONTIERS OF PUBLIC FINANCE: 1989 DOCTORAL
DISSERTATION AWARD WINNERS**

James A. Papke, *Moderator*
Purdue University

**FINANCING MECHANISMS AND PUBLIC SECTOR
EFFICIENCY**

Brian A. Cromwell, Federal Reserve Bank
of Cleveland

**TAXES, TRADE AND THE PATTERN OF WORLD
PRODUCTION**

Mary E. Lovely, Syracuse University

**ESSAYS IN SOCIAL CHOICE THEORY AND PUBLIC
SECTOR ECONOMICS**

Paul Rothstein, Washington University

3:00 PM -
4:30 PM

TWELFTH CONCURRENT SESSION

Ballroom South

SELECTED CONTEMPORARY TAX PROBLEMS: II

James H. Peters, *Moderator*
McDermott, Will & Emery (Chicago)

**THE R&D TAX CREDIT: NEW EVIDENCE ON
ITS EFFECT**

James A. Wozny, U. S. General Accounting Office

**THE 4-R TAX ACT PROVISIONS: A NECESSARY
UNBURDENING OF INTERSTATE COMMERCE?**

Margaret Derus, Wisconsin Department of Revenue
and
Monroe Rosner, Wisconsin Department of Revenue

**TAXATION OF SAVINGS AND LOANS IN SUPPORT
OF LOW INCOME HOUSING**

John P. Ross, U. S. Department of Housing
and Urban Development

DISCUSSANT

Sally Wallace-Moore, U. S. Department of the Treasury

5:00 PM -
6:30 PM

FOURTH GENERAL SESSION

Ballroom South

**MEDIA REPORTING OF TAX ISSUES:
THROUGH THE LOOKING GLASS**

Ronald C. Fisher, *Moderator*
Michigan State University

PANELISTS

Jeffrey H. Birnbaum, *The Wall Street Journal*
Robert A. Bowman, State Treasurer of Michigan
James Boyd, *Minneapolis Star Tribune*
Eileen Shanahan, *Governing Magazine*
Ronald Pearlman, Joint Committee on Taxation,
U. S. Congress
To Be Announced

7:00 PM -
8:00 PM

RECEPTION

Ballroom North

8:00 PM -

COUNTRY BUFFET

Ballroom North

ENTERTAINMENT

Provided by Local Arrangements Committee

WEDNESDAY, OCTOBER 11, 1989

7:30 AM -
11:00 AM

REGISTRATION

Rotunda West Wall

8:30 AM -
10:15 AM

FIFTH GENERAL SESSION

Ballroom South

**THE LATEST SET OF STATE TAX STUDIES:
TAX POLITICS AND RESEARCH**

Michael Vlaisavljevich, *Moderator*
Price Waterhouse & Co. (Washington, DC)

ARIZONA

Sharon Megdal, Arizona Fiscal 2000
and

Therese McGuire, Arizona Fiscal 2000

HAWAII

Lowell Kalapa, Tax Foundation of Hawaii

NEBRASKA

Michael Wasylenko, Syracuse University

NEVADA

Honorable Marvin Sedway, Nevada Assembly

NEW JERSEY

Henry A. Coleman, New Jersey State and
Local Expenditure and Revenue Commission
and

Honorable Alan Karcher, New Jersey House
of Representatives

TEXAS

Billy D. Hamilton, KPMG Peat Marwick (Washington, DC)

10:15 AM -
10:30 AM

SIXTH GENERAL SESSION

Ballroom South

REPORT OF CONFERENCE RESOLUTIONS COMMITTEE

Daniel M. Holland, President, NTA-TIA, *presiding*

10:30 AM -
10:45 AM

COFFEE BREAK

10:45 AM
12:15 PM

THIRTEENTH CONCURRENT SESSION

Ballroom South

**ATTITUDES, AMNESTIES, AUDITS, AND LAWS:
THEIR ROLE IN TAX COMPLIANCE**

Harley Duncan, *Moderator*
Federation of Tax Administrators

AMAZING GRACE: TAX AMNESTIES AND COMPLIANCE

James Alm, University of Colorado
Michael McKee, University of Colorado
and
William Beck, University of Colorado

ATTITUDES AND AUDITS IN TAX COMPLIANCE

Steve Sheffrin, University of California, Davis
and
Robert Triest, University of California, Davis

**CONSEQUENCES OF LEGAL STRUCTURES FOR TAX
COMPLIANCE**

Peggy Hite, Indiana University
and
Michael Spicer, Cleveland State University

**THE SUCCESS OF LAW IN MANDATING DUTIES:
THE CASE OF THE FEDERAL INCOME TAX**

Susan B. Long, Syracuse University
and
Judyth Swingen, Syracuse University

DISCUSSANT

John Baldwin, New Jersey Division of Taxation

10:45 AM -
12:15 PM

FOURTEENTH CONCURRENT SESSION

Tara 1 and 2

**TAXES AND ECONOMIC DEVELOPMENT: NEW
EVIDENCE**

Frederic W. Hickman, *Moderator*
Hopkins & Sutter (Chicago)

**PLAYING THE INCENTIVES GAME: WIN, LOSE
OR DRAW?**

Matthew N. Murray, University of Tennessee

**TAXES AND OTHER DETERMINANTS OF GROSS
STATE PRODUCT**

Leslie A. Papke, Massachusetts Institute of Technology

JOBS AND TAXES: REVISITING THE REVISIONISTS

Michael Wasylenco, Syracuse University

**STATE TAXES AND THE LOCATION OF
MANUFACTURING FIRMS**

Michael Deich, Congressional Budget Office

DISCUSSANT

Timothy Marx, Briggs & Morgan (St. Paul)

CONFERENCE COMMITTEES

PROGRAM

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Robert D. Ebel
District of Columbia

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Harley Duncan	Virginia
Ronald Fisher	Michigan
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Daphne Kenyon	Massachusetts
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Iris Lav	District of Columbia
James Mak	Hawaii
Therese McGuire	Arizona
Vincent Munley	Pennsylvania
James Nunns	Virginia
Hy Sanders	Maryland
Kenneth Simonson	" Virginia

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Georgia Department of Revenue

CO-CHAIR

Jack W. Morton
Georgia Department of Revenue

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Massachusetts Institute of
Technology

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California State Board of
Equalization
Federation of Tax Administrators
University of Michigan
South Carolina Tax Commission
Syracuse University
IBM Corporation
Joint Committee on Taxation
McDermott, Will & Emery
The Procter & Gamble Company
University of Wisconsin

HONORARY MEMBERS

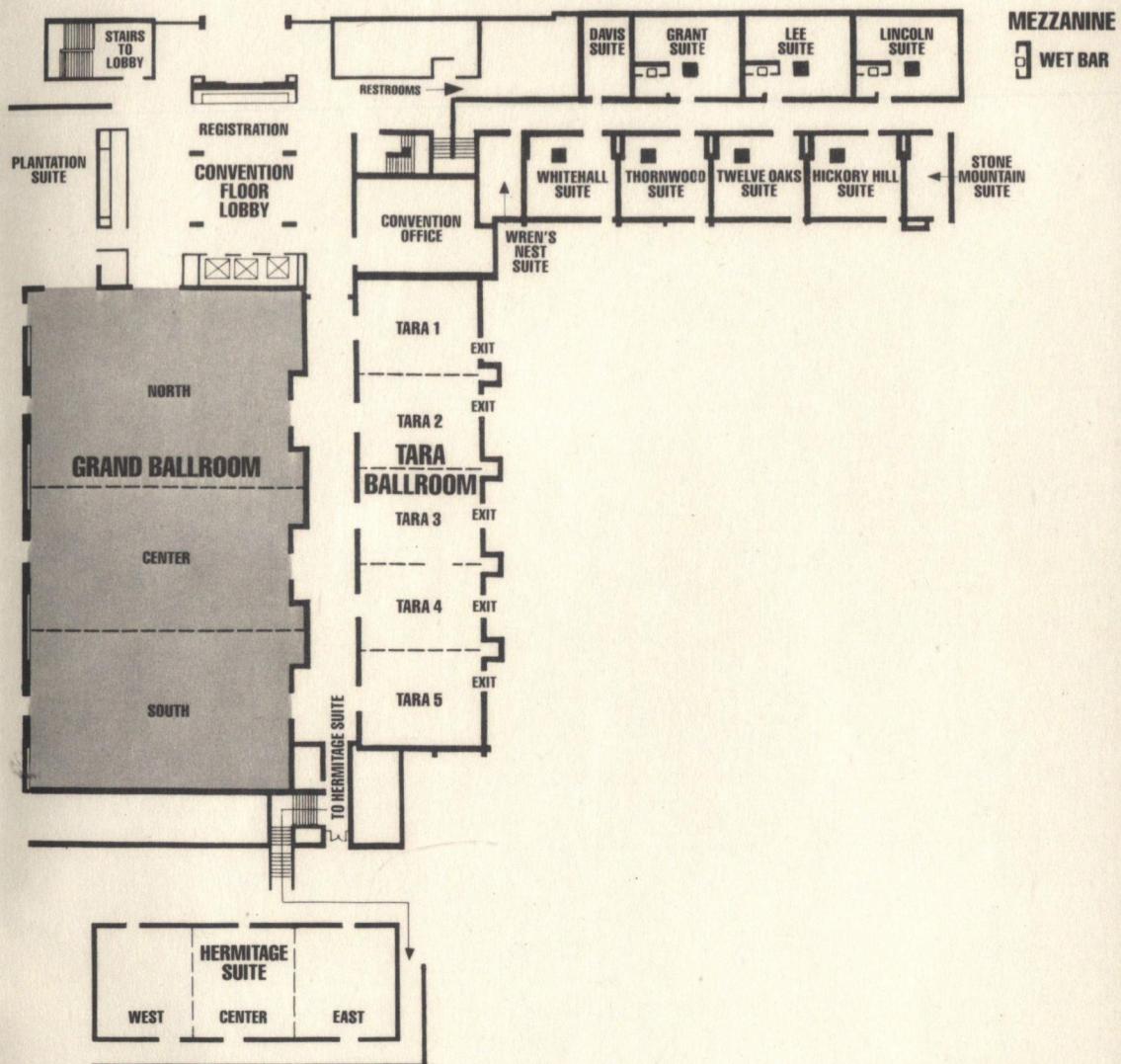
Richard M. Bird
Douglas J. Sherbaniuk

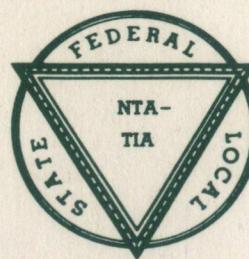
University of Toronto
Canadian Tax Foundation

EXECUTIVE DIRECTOR

Frederick D. Stocker

LOCATION OF MEETING ROOMS





National Tax Association
5310 East Main Street, Suite 104
Columbus, Ohio 43223
(614) 864-1221