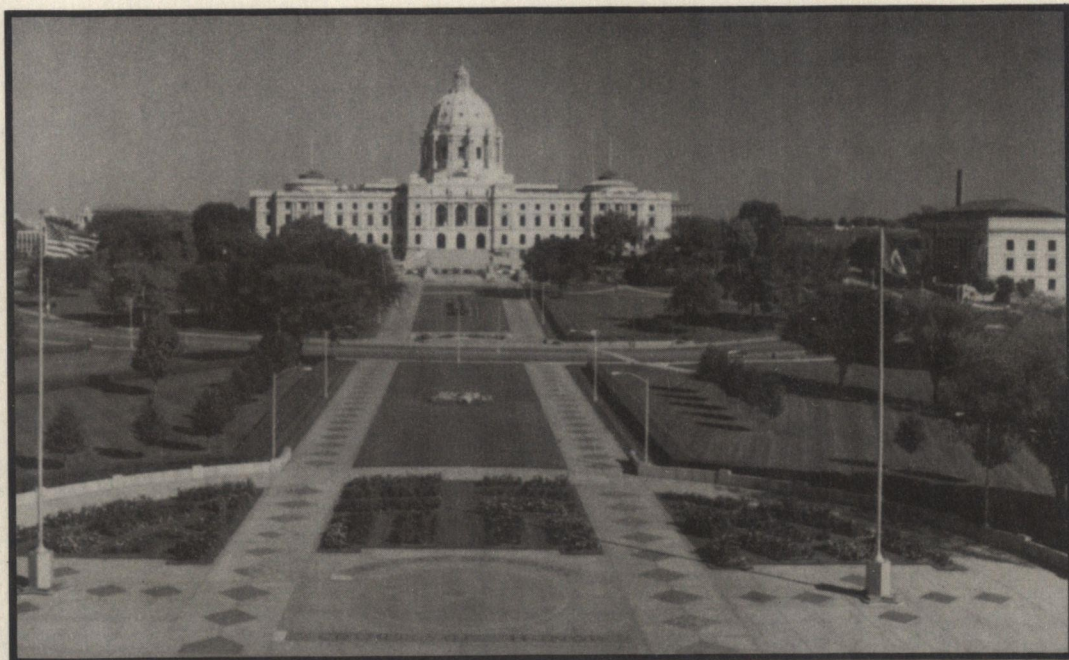


EIGHTY-SIXTH ANNUAL CONFERENCE ON TAXATION

Sponsored by the

NATIONAL TAX ASSOCIATION



Radisson St. Paul Hotel

St. Paul, Minnesota

November 7-10, 1993

**EIGHTY-SIXTH ANNUAL CONFERENCE
ON TAXATION**

Sponsored by the

NATIONAL TAX ASSOCIATION

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 will be \$210.00 for members of NTA, \$250.00 for nonmembers, and \$100.00 for spouses.

MESSAGE CENTER

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

(612) 292-1900

CONTINUING PROFESSIONAL EDUCATION

Certificate of attendance forms indicating the number of CPE hours for each session may be obtained at the registration desk. The certificate may be used as evidence of attendance to satisfy state requirements.

PLEASE NOTE: Tickets are required for admittance to the Sunday evening reception, the Monday luncheon and the Tuesday evening reception and buffet dinner. If you are planning to attend any of these functions, please be sure to bring with you the tickets that are included in your registration packet.

SUNDAY, NOVEMBER 7, 1993

1:00 PM -
5:30 PM

REGISTRATION

Lower Lobby

3:45 PM -
5:45 PM

SPECIAL SESSION

State Suite

CORPORATE TAXATION IN AN INTERSTATE AND INTERNATIONAL ENVIRONMENT

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

THE PERILS OF FORMULARY APPORTIONMENT

Maryann Feldman, Goucher College

Robert P. Strauss, Carnegie-Mellon University

BARCLAYS BANK: IS THE END NEAR FOR THE LONG AND WINDING ROAD?

James P. Kleier, Morrison and Foerster (San Francisco, CA)

STATE TAXATION OF FOREIGN SOURCE INCOME AND THE EVOLUTION OF THE FOREIGN COMMERCE CLAUSE STANDARD

James P. Kratochvill, AT&T

MULTISTATE TAX COMMISSION BANK PROPOSAL

Alan Friedman, Multistate Tax Commission

DISCUSSANT

John P. James, Frederikson & Byron (Minneapolis, MN)

6:00 PM -
7:30 PM

RECEPTION

Garden Court

MONDAY, NOVEMBER 8, 1993

7:30 AM -
5:30 PM

REGISTRATION

Lower Lobby

8:30 AM -
9:30 AM

OPENING SESSION

Minnesota
Ballroom

Gerald D. Bair, President,
National Tax Association, *presiding*

WELCOME ADDRESS

The Honorable Arne Carlson, Governor of Minnesota

RESPONSE

Helen F. Ladd, First Vice President, National
Tax Association

ORGANIZATION OF THE CONFERENCE

Janet L. Staton, Secretary, National Tax Association

PRESIDENTIAL ADDRESS

Gerald D. Bair, President, National Tax Association

9:30 AM -
9:45 AM

COFFEE BREAK

Minnesota West

9:45 AM -
11:30 AM

FIRST GENERAL SESSION

Minnesota
Ballroom

A CRITICAL LOOK AT OBRA 93 AND BEYOND: A PANEL DISCUSSION

Lowell Dworin, Office of Tax Analysis, U. S.
Department of the Treasury, *presiding*

PANELISTS

Rosemary Marcuss, Congressional Budget Office
Dan Feenberg, National Bureau of Economic Research
C. Eugene Steuerle, Urban Institute
Robert Carroll, U. S. Department of the Treasury
John F. O'Hare, Joint Committee on Taxation

11:45 AM -
1:30 PM

CONFERENCE LUNCHEON

Garden Court

Helen F. Ladd, First Vice President, National
Tax Association, *presiding*

KEYNOTE ADDRESS

Alicia H. Munnell, Assistant Secretary, Domestic
Policy, U. S. Department of the Treasury

**PRESENTATION OF THE DANIEL M. HOLLAND
METAL TO CARL S. SHOUP**

Gerald D. Bair, President, National Tax Association

1:45 PM -
3:15 PM

FIRST CONCURRENT SESSION

Governors I

WHAT'S NEW IN SCHOOL FINANCE

Steven D. Gold, Center for the Study of
the States, *presiding*

PRODUCTIVITY ISSUES IN EDUCATION FINANCE

David Monk, Education Department, Cornell University

WHERE DOES THE MONEY GO?

Lawrence Picus, School of Education, University
of Southern California

THE TEXAS SCHOOL MELODRAMA

Catherine Clark, Texas Center for Education Research

1:45 PM -
3:15 PM

SECOND CONCURRENT SESSION

Governors II & III

CORPORATE TAX POLICY ISSUES

Thomas S. Neubig, Price Waterhouse (Washington, DC),
presiding

**THE COMPLIANCE COSTS OF THE U. S.
CORPORATE INCOME TAX**

Marsha Blumenthal, University of St. Thomas
and
Joel B. Slemrod, University of Michigan

**RESEARCH AND RECOMMENDATIONS OF THE
MASSACHUSETTS SPECIAL COMMISSION ON
BUSINESS TAX POLICY**

Robert Tannenwald, Federal Reserve Bank of Boston and
Massachusetts Special Commission on Business Tax Policy

**THE CORPORATE ALTERNATIVE MINIMUM TAX:
DYNAMIC EFFECTS BETWEEN 1987 AND 1991,
AND BEYOND**

Geraldine Gerardi, Hudson Milner and Gerald Silverstein,
U. S. Department of the Treasury

DISCUSSANTS

Walter T. Gryska, St. Paul Companies, Inc.
Thomas F. Pogue, University of Iowa

1:45 PM -
3:15 PM

THIRD CONCURRENT SESSION

Governors IV

**TAX ADMINISTRATION TRENDS
AND ISSUES**

Harley T. Duncan, Federation of Tax Administrators, *presiding*

TAX ADMINISTRATION IN EASTERN EUROPE

James Wooster, Resident Tax Policy Advisor, Bulgaria,
U. S. Department of the Treasury (Sofia, Bulgaria)

**RESTRUCTURING A TAX AGENCY: THE
MINNESOTA EXPERIENCE**

Morris J. Anderson, Minnesota Department of Revenue

THE IRS MARKET SEGMENTATION PROGRAM

Barry Janssen, Internal Revenue Service (St. Paul, MN)

DISCUSSANTS

Ernest J. Dronenburg, Jr., California Board of Equalization
Joe Huddleston, Tennessee Department of Revenue

3:15 PM -
3:30 PM

COFFEE BREAK

Lower Lobby

3:30 PM -
5:00 PM

COMMITTEE MEETINGS

Committee Meetings are open to anyone wishing to attend.

EDUCATION IN PUBLIC FINANCE

Mayors Suite

Marion Beaumont, *Chair*

**COURSE CONTENT AND METHODOLOGY IN
TEACHING THE ECONOMICS OF PUBLIC
FINANCE**

**INNOVATIONS IN TEACHING EXPENDITURE
THEORY AND APPLICATIONS**

Ronald C. Fisher, Michigan State University

**TEACHING AND RESEARCH POSSIBILITIES
OF A MICROSIMULATION LABORATORY IN
PUBLIC FINANCE COURSES**

Simin Mozayeni, State University of New York,
College at New Paltz

**REVIEW OF UNDERGRADUATE PUBLIC
FINANCE TEXTBOOKS**

Marion Beaumont, California State University,
Long Beach

**PANEL DISCUSSION BY EPF COMMITTEE
MEMBERS AND INTRODUCTION OF NTA
CONFERENCE TEXT MATERIALS EXHIBIT**

Eleanor D. Craig, University of Delaware
Bernard P. Herber, University of Arizona
Michael Veseth, University of Puget Sound

FEDERAL TAXATION AND FINANCE

Governors I

C. Eugene Steuerle, *Chair*

**ORDER OUT OF CHAOS: DO TAX
PRINCIPLES APPLY IN A THIRD-BEST,
MULTI-TIERED, MULTI-DIMENSIONAL
TAX SYSTEM?**

PANELISTS

Rosemary Marcuss, Congressional Budget Office
Paul R. McDaniel, New York University School of Law
Joel B. Slemrod, University of Michigan
Charles L. Vehorn, International Monetary Fund

**INTERGOVERNMENTAL FISCAL
RELATIONS**

Governors II & III

Jack Snyderhoud, *Chair*
Elliott Dubin, *Vice Chair*

**EXTERNAL LIMITS ON STATES' AUTHORITY
TO TAX BUSINESS**

Henry A. Coleman, Center for Government Service,
Rutgers University

FINDING A MIDDLE GROUND ON MANDATES

Philip M. Dearborn, U.S. Advisory Commission on
Intergovernmental Relations

THE SURPRISING INCREASES IN FEDERAL AID TO STATES

Steven D. Gold, Center for the Study of the States

INTERGOVERNMENTAL TAX REFORM THROUGH VALUE ADDED: THE TAX BASE FOR EDUCATION

Thomas A. Niles, Johnson State University

PROPERTY TAXATION

Governors V

John O. Behrens, *Chair*

LIFE BEFORE THE LEVY - COOPERATION AND BEYOND IN MINNESOTA

John O. Behrens, *Moderator*

REMARKS

Michael Wandmacher, Property Tax Division,
Minnesota Department of Revenue

UPDATE ON RATIOS

Leonard F. Peterson, Sales Ratio Unit, Property
Tax Division, Minnesota Department of Revenue

SOME MINUTES FOR CASES OF MOMENT

Joan Youngman, Lincoln Institute of Land Policy

COMPUTER CO-OPS -- PROGRESS IN BIG BYTES

Deborah E. Volkert, Property Tax Division,
Minnesota Department of Revenue, *Moderator*

MINNESOTA COUNTIES COMPUTER COOPERATIVE

Fred Logman, Executive Director, MCCC
Farley Grunig, Assessor, Cottonwood County
Marilyn Jordan, Business Records Corporation, Tax Liaison

MID-STATES COOPERATIVE

Chad A. Swanson, Executive Director

MINNESOTA COUNTIES INFORMATION SYSTEMS

Dana Flinck, Executive Director

Larry Johnson, Lead Programmer/ Analyst

SUM THING NEW? WHEN TO ADD GIS TO CAMA

Scott Renne, Assessor, City of Minneapolis

Roger Carlsen, Manager, Assessment Services, City of Minneapolis

Brad Henry, Public Works Department, City of Minneapolis

SOIL CAPACITY VALUE FROM GROUND UP

Matt Smith, Assistant to the Commissioner, Minnesota

Department of Revenue

Dick Rust, Professor Emeritus, Department of Soil Science,

University of Minnesota

AMSTERDAM'S TWO RATES--FOR

A NEW AMSTERDAM?

Donald J. Reeb, Department of Economics,

State University of New York at Albany

STATE SALES AND USE TAXATION

Governors IV

Douglas F. Thorson, *Chair*

CONSUMERS' SHARE OF THE GENERAL SALES TAX

Raymond J. Ring, Jr., School of Business, University

of South Dakota

A REVENUE DEPARTMENT PERSPECTIVE ON THE SALES TAX

Roger Novotny, Director of Business Taxes,

South Dakota Department of Revenue

THE AFTERMATH OF *QUILL*

John E. Gaggini, McDermott, Will & Emery (Chicago, IL)

TAXATION OF FINANCIAL INSTITUTIONS, PRODUCTS AND SERVICES

State Suite

Thomas S. Neubig, *Chair*

ISSUES IN THE CONSUMPTION TAX TREATMENT OF FINANCIAL SERVICES

TUESDAY, NOVEMBER 9, 1993

8:00 AM - 5:30 PM REGISTRATION Lower Lobby

8:45 AM - 9:30 AM ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION-TAX INSTITUTE OF AMERICA Minnesota Ballroom

Gerald D. Bair, President, NTA-TIA, *presiding*

TREASURER'S REPORT

NOMINATING COMMITTEE REPORT

ELECTION OF HONORARY MEMBERS

PRESENTATION OF NTA-TIA OUTSTANDING DOCTORAL DISSERTATION AWARDS

REPORTS OF STANDING AND STUDY COMMITTEES

9:30 AM - 9:45 AM SECOND GENERAL SESSION Minnesota Ballroom

REPORT OF CONFERENCE RESOLUTIONS COMMITTEE

Gerald D. Bair, President, NTA-TIA, *presiding*

9:45 AM - 10:00 AM COFFEE BREAK Minnesota West

10:00 AM - 11:45 AM THIRD GENERAL SESSION Minnesota Ballroom

FISCAL DECENTRALIZATION IN TRANSITION ECONOMIES

Robert D. Ebel, The World Bank, *presiding*

LESSONS FROM DEVELOPED COUNTRIES FOR TRANSITION ECONOMIES

**Robin W. Boadway, Queens University
Anwar M. Shah, The World Bank**

**SUBNATIONAL FINANCE IN TRANSITION ECONOMIES:
TOWARD A SYSTEMIC APPROACH**

Richard M. Bird, University of Toronto
Christine Wallich, The World Bank

**REVENUE SHARING AND EXPENDITURE
DECENTRALIZATION IN RUSSIA**

Roy W. Bahl, Jorge Martinez-Vasquez & Sally Wallace,
Georgia State University

**SUBNATIONAL FINANCE AND NATURAL
RESOURCE TAXATION**

Charles E. McLure, Jr., The Hoover Institution

DISCUSSANTS

Sonia Hamman, U. S. AID, Warsaw
Yolanda K. Kodrzycki, Federal Reserve Bank of Boston

11:45 AM -
1:00 PM

LUNCH

On Your Own

1:00 PM -
2:30 PM

FOURTH CONCURRENT SESSION

Governors I

**TAX POLICY INNOVATIONS IN MINNESOTA:
POLICY ANALYSIS AND THE POLITICAL PROCESS**

Robert Cline, Minnesota Department of Revenue, *presiding*

**TAX REFORM IN MINNESOTA: A TWENTY-YEAR
PERSPECTIVE**

John Haynes, Library of Congress

DEVELOPING THE TAX POLICY FOUNDATION

Joel Michael, Minnesota House of Representatives
Research Department
Daniel Salomone, Minnesota Taxpayers Association

**TAX POLICY ANALYSIS IN THE LEGISLATIVE
PROCESS**

John Brandl, University of Minnesota

**APPLIED PUBLIC FINANCE IN MINNESOTA:
A CONSULTANT'S VIEW**

Helen F. Ladd, Duke University

1:00 PM -
2:30 PM

FIFTH CONCURRENT SESSION

Governors II & III

IS THE U. S. READY FOR A VAT?

Joseph J. Cordes, George Washington University, *presiding*

A U.S. VAT: HAS THE TIME COME YET?

Jon Hakken, Tax Analysis Division, Congressional
Budget Office

A VALUE-ADDED TAX FOR THE UNITED STATES: LESSONS FROM CANADIAN EXPERIENCE

Michael Rushton, Department of Economics,
University of Regina

CREDIT METHOD VS. ADDITION METHOD VATS: A VIEW FROM THE STATES

James Francis, Florida Department of Revenue

1:00 PM -
2:30 PM

SIXTH CONCURRENT SESSION

Governors IV

ISSUES IN PUBLIC UTILITY VALUATION AND TAXATION

Clarence M. Brasfield, BellSouth Corporation, *presiding*

THE COST APPROACH: MEASURING OBSOLESCENCE IN RATE BASE REGULATED UTILITIES

Gary C. Cornia and Larry C. Walters, Brigham Young University
David W. Shank, Northwest Pipeline Corporation

THE ASSOCIATION BETWEEN SECURITY MARKET VALUES AND TAX-ADJUSTED FUNDAMENTAL VALUES FOR PUBLIC UTILITY PROPERTY

Thomas W. Downs, University of Alabama

THE PUBLIC INTEREST IN UTILITY PROPERTY: IS IT TAXABLE, AND IF SO, TO WHOM?

Richard G. Smith and Eugene A. Ritti, Hawley,
Troxell, Ennis & Hawley (Boise, ID)
James W. McBride and Anne M. Stolee, Heiskell,
Doneldson, Bearman, Adams, Williams
& Caldwell (Washington, DC)

2:30 PM -
2:45 PM

COFFEE BREAK

Lower Lobby

2:45 PM -
4:15 PM

SEVENTH CONCURRENT SESSION

Governors I & V

THE CHANGING DYNAMICS OF HEALTH CARE FINANCE

Christopher Zimmerman, National Conference
of State Legislatures, *presiding*

PANELISTS

Manny Martins, Assistant Commissioner of Medicaid,
State of Tennessee
Ann Kempinski, AFSCME
Michael Scandrett, Minnesota Health Care Commission

2:45 PM -
4:15 PM

EIGHTH CONCURRENT SESSION

Governors II & III

FRONTIERS OF PUBLIC FINANCE: 1993 DOCTORAL DISSERTATION AWARD WINNERS

William H. Oakland, Tulane University, *presiding*

ECONOMIC INSTRUMENTS FOR HAZARDOUS WASTE POLICY: AN EMPIRICAL ANALYSIS

Hilary Sigman, Department of Economics, University
of California, Los Angeles

THE TIMING OF THE STOCK MARKET REACTION TO RIFLE-SHOT TRANSITION RULES

David S. Hulse, School of Accountancy, University
of Kentucky

THREE ESSAYS ON THE EFFECTS OF TAXES AND TAX REFORM ON LIFE-CYCLE LABOR SUPPLY

James Ziliak, Department of Economics, University
of Oregon

4:30 PM -
6:00 PM

COMMITTEE MEETINGS

Committee Meetings are open to anyone wishing to attend.

INTERNATIONAL PUBLIC FINANCE

Governors IV

Emil M. Sunley, *presiding*

IS FORMULA APPORTIONMENT THE ANSWER?

Dan Bucks, Multistate Tax Commission

**THIS YEAR'S TAX BILL AND THE CONTINUING
DEBATE OVER INTERNATIONAL TAX RULES**

Harry Grubert, International Taxation Staff, Office
of Tax Analysis, U. S. Department of the Treasury

LOCAL NONPROPERTY TAXATION

Jeff Chapman, *Chair*

Congress
Suite

**USING THE SERVICE MIX TO EXPORT URBAN
FISCAL DISTRESS**

Kathy J. Hayes and Lori L. Taylor, Department
of Economics, Southern Methodist University

**FINANCING THE PUBLIC COST OF GROWTH:
ISSUES AND PRACTICES**

Thomas P. Snyder, Indiana University

**GETTING PUBLIC WORKS MAINTENANCE OFF
THE GENERAL BUDGET**

Will Price, University of the Pacific
and

Jeff Chapman, University of Southern California

**PUBLIC UTILITY AND
TRANSPORTATION TAXATION**

Clarence M. Brasfield, *Chair*

Governors I

**ROUNDTABLE DISCUSSION OF CURRENT
ISSUES AND DEVELOPMENTS IN RAILROAD
AND PUBLIC UTILITY TAX LEGISLATION
AND LITIGATION**

**STATE INCOME AND BUSINESS
TAXATION**

Fred Ferguson, *Chair*

Governors II & III

**CURRENT DEVELOPMENTS IN STATE
AND LOCAL TAXES**

Maureen Pechacek, Arthur Andersen & Co. (Minneapolis)

ROUNDTABLE DISCUSSION

GEOFFREY

*BARCLAYS BANK, ALCAN ALUMINUM, and COLGATE
PALMOLIVE*

The NGA/NCSSL STUDY *FINANCING STATE GOVERNMENT*
IN THE 1990s
THE MTC UNIFORMITY PROPOSALS

COMMITTEE ON COMMITTEES

F. E. Wells, *Chair*

Mayors Suite

6:30 PM -
7:30 PM

RECEPTION

Minnesota
West

7:30 PM -

BUFFET DINNER

Minnesota
East

ENTERTAINMENT

Dudley Riggs' Brave New Workshop
and Instant Theater Company

WEDNESDAY, NOVEMBER 10, 1993

8:00 AM -
11:00 AM

REGISTRATION

Lower Lobby

8:45 AM -
10:15 AM

NINTH CONCURRENT SESSION

Governors I

**TAXATION AS A TOOL OF
ENVIRONMENTAL POLICY**

Therese J. McGuire, University of Illinois
at Chicago, *presiding*

**THE EFFECTS OF HAZARDOUS WASTE TAXES ON
WASTE GENERATION AND DISPOSAL**

Hilary Sigman, University of California, Los Angeles

**A COMPARISON OF ENERGY TAXES AND
PERMIT TRADING SYSTEMS FOR STABILIZING
U.S. CARBON DIOXIDE EMISSIONS**

Joel D. Scheraga and Neil A. Leary, U.S. Environmental
Protection Agency

**TAXATION TOOLS FOR NONCONVENTIONAL
POLLUTANTS**

Edith Brashares and Geraldine Gerardi, U. S.
Department of the Treasury

DISCUSSANTS

Dana R. Weist, KPMG Peat Marwick (Washington, DC)
Thomas A. Downes, Northwestern University
Daphne Kenyon, Simmons College

8:45 AM -
10:15 AM

TENTH CONCURRENT SESSION

Governors II & III

**STATE AND LOCAL ECONOMIC DEVELOPMENT
INCENTIVES: GOOD POLICY OR FOLLY?**

David L. Sjoquist, Georgia State University, *presiding*

**THE USE OF ECONOMIC DEVELOPMENT INCENTIVES
IN A METROPOLITAN AREA**

Robert W. Wassmer, Wayne State University

**LOCAL TAX POLICIES TO PROMOTE ECONOMIC
DEVELOPMENT**

Helen F. Ladd, Duke University

STATE INCENTIVES FOR HIGH TECH INDUSTRY

Larry L. Dildine, Price Waterhouse (Washington, DC)

**USING STATE POLICIES TO PROMOTE
ECONOMIC DEVELOPMENT**

Matthew N. Murray, University of Tennessee

DISCUSSANTS

Sally Wallace, Georgia State University
Lee Munnich, Humphrey Institute, University of Minnesota

8:45 AM -
10:15 AM

ELEVENTH CONCURRENT SESSION

Governors IV

WHO REALLY PAYS THE TAXES?

Eric J. Toder, Congressional Budget Office, *presiding*

**MEASURING THE BURDEN OF TAX CHANGES:
WHAT DO WE TELL CONGRESS?**

Thomas Barthold, Joint Committee on Taxation

**MEASURING THE DISTRIBUTION OF INCOME AND
INCOME TAX ON AN ACCRUAL BASIS**

Jon Hakken, Congressional Budget Office

**INCIDENCE OF THE CORPORATION INCOME TAX
IN AN OPEN ECONOMY**

Jane G. Gravelle, Congressional Research Service

Eric J. Toder, Congressional Budget Office

**EVALUATING THE LONG-RUN BURDEN OF THE
RESIDENTIAL PROPERTY TAX AND SELECTED
STATE AND LOCAL CONSUMPTION TAXES**

Howard Chemick, Hunter College

Andrew Reschovsky, University of Wisconsin-Madison

10:15 AM -
10:30 AM

COFFEE BREAK

Lower Lobby

10:30 AM -
12:00 NOON

TWELFTH CONCURRENT SESSION

Governors I

**MICROSIMULATION MODELS: CURRENT
PRACTICE AND NEW DEVELOPMENTS**

John J. Hudder, Price Waterhouse
(Washington, DC), *presiding*

**THE USE OF MICROSIMULATION MODELS
FOR POLICY ANALYSIS: THE NEW YORK
STATE PERSONAL INCOME TAX**

Tanette Nguyen McCarty and Thomas H. Marks,
New York State Division of the Budget

**A DYNAMIC APPROACH TO MODELLING
INDIVIDUAL INCOME TAX REVENUE**

John F. O'Hare and Michael A. Udell,
Joint Committee on Taxation

**DYNAMIC SIMULATION MODELS FOR
LIFETIME TAX IMPACT ANALYSIS**

Steven B. Caldwell, Cornell University

10:30 AM -
12:00 NOON

**THIRTEENTH CONCURRENT
SESSION**

Governors II & III

**TIGHT NATIONAL AND STATE BUDGETS:
CAN CITIES PICK UP THE BURDEN?**

Charles F. Adams, Jr., The Ohio State University, *presiding*

**ALL IN IT TOGETHER: CITIES, SUBURBS
AND LOCAL ECONOMIC REGIONS**

Larry C. Ledebur, Wayne State University

METROPOLITAN FISCAL DISPARITIES

Roy W. Bahl, Jorge Martinez-Vasquez and David L. Sjoquist,
Georgia State University

CITY FINANCES IN THE 1990s

Philip M. Dearborn, U. S. Advisory Commission
on Intergovernmental Relations

DISCUSSANTS

Charles F. Adams, Jr., The Ohio State University
Michael Bell, Johns Hopkins University

CONFERENCE COMMITTEES

PROGRAM

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WILLIAM F. FOX
University of Tennessee

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Clarence Brasfield
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Joseph J. Cordes
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Harley T. Duncan
Lowell Dworin
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Wayne G. Eggert
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Jerome A. Geis
Steven D. Gold
Marcia Howard
John J. Hudder
Therese J. McGuire
Thomas S. Neubig
William H. Oakland
David L. Sjoquist
Emil M. Sunley
Eric J. Toder
Christopher Zimmerman

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District of Columbia
New Jersey
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District of Columbia
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District of Columbia
District of Columbia

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CO-CHAIRS

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Retired, 3M Company
DANIEL SALOMONE
Minnesota Taxpayers Association

MEMBERS

Paul Krenik
M. D. Menssen
Sandy Navin
Arthur C. Roemer
Bill Spangler

Minnesota Department of Revenue
3M Company
General Mills, Inc.
Retired, Minnesota Tax Court Judge
Retired, 3M Company

OFFICERS AND BOARD OF DIRECTORS

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John D. Hogan, Georgia State University, Atlanta

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Gerard M. Brannon, Consultant, Arlington

ELECTED MEMBERS

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Marion S. Beaumont, California State University, Long Beach

John H. Bowman, Virginia Commonwealth University, Richmond

Edmond J. Downing, Philip Morris Management Corporation, New York

Wayne G. Eggert, AT&T, Morristown

William F. Fox, The University of Tennessee, Knoxville

Billy Hamilton, Office of Texas Comptroller of Public Accounts, Austin

John J. Hudder, Price Waterhouse, Washington

Phillip L. Mann, Miller & Chevalier, Washington

M. D. Menssen, 3M Company, St. Paul

James R. Nunns, U. S. Department of the Treasury, Washington

Leslie E. Papke, Michigan State University, East Lansing

Danny M. Payne, Commonwealth of Virginia, Richmond

Roger O. Tew, Utah State Tax Commission, Salt Lake City

Ann Witte, Wellesley College, Wellesley

HONORARY MEMBERS

Richard M. Bird, University of Toronto, Toronto

Douglas J. Sherbaniuk, Canadian Tax Foundation, Toronto

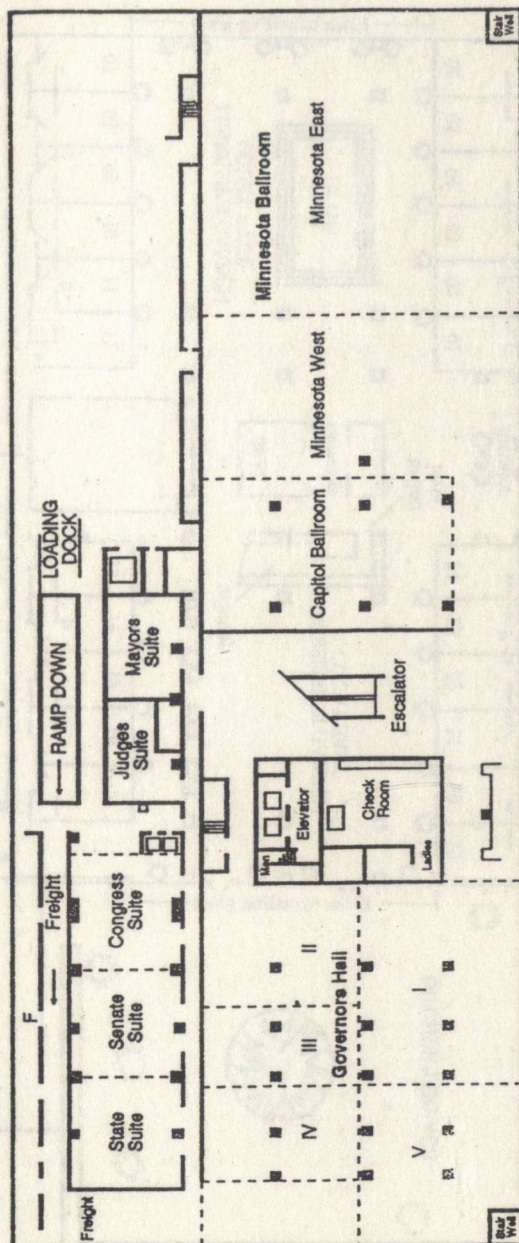
COUNSELOR

Arthur D. Lynn, Jr., Columbus

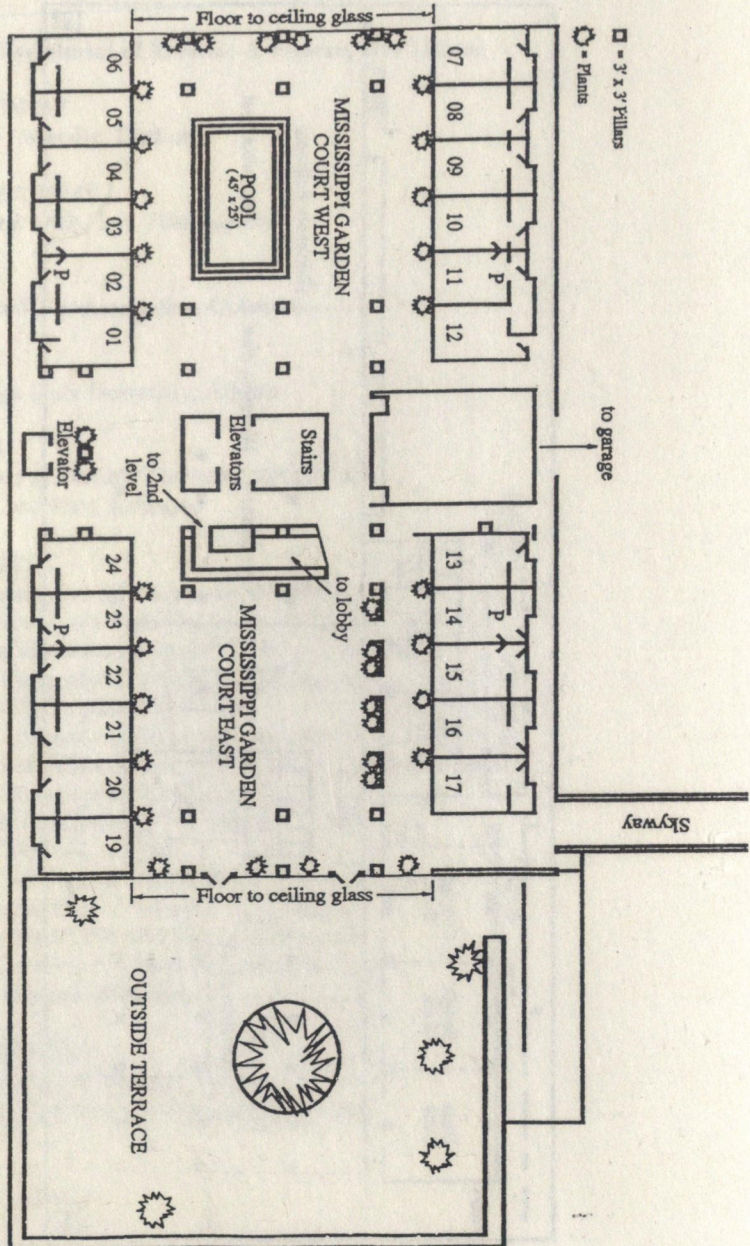
EXECUTIVE DIRECTOR

Frederick D. Stocker, Columbus

LOCATION OF MEETING ROOMS



LOCATION OF MEETING ROOMS



NOTES



National Tax Association
5310 East Main Street, Suite 104
Columbus, Ohio 43213
(614) 864-1221