

Preliminary Program

**Eighty-Eighth Annual  
Conference on Taxation**

Sponsored by the  
**National Tax Association**

Doubletree Hotel at Horton Plaza  
San Diego, California  
October 8-10, 1995





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### General Invitation

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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 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 is \$250.00 for members of NTA, \$300.00 for nonmembers, and \$100.00 for spouses.

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### Message Center

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

(619) 239-2200

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### Continuing Professional Education

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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.



# NATIONAL TAX ASSOCIATION

5310 East Main Street, Suite 104

Columbus, Ohio 43213-2579

(614) 864-1221

(614) 864-1375 (FAX)

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EXECUTIVE ASSISTANT  
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ROGER O. TEW  
Utah State Tax Commission

## *Honorary Member*

RICHARD M. BIRD  
University of Toronto

August 1995

Dear NTA Members and Delegates:

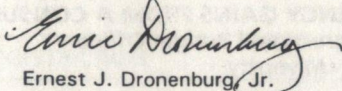
On behalf of the NTA Board and the Local Arrangements Committee, it is my pleasure to extend to you this invitation to attend the 1995 Annual Conference on Taxation to be held on October 8 - 10 in beautiful San Diego, California.

This Conference is one not to be missed for two compelling reasons. First, Program Chair Bob Cline (Minnesota Department of Revenue) has put together a program that will really generate excitement and debate. Second, San Diego is a conference destination that is unmatched in it's beauty and unlimited in available activities. Whether touring the museums in Balboa Park (largest concentration west of the Mississippi River), exploring the world famous San Diego Zoo, shooting par on the scenic Torrey Pines golf course, enjoying a play at the nationally recognized Old Globe Theatre or browsing at the waterfront located Seaport Village, you are assured of getting the most out of your visit to America's Finest City.

To expedite registration, enclosed are conference registration and hotel reservation forms. Please return the conference forms to NTA and the hotel forms directly to the Doubletree Hotel in San Diego.

The programs will intrigue and the destination is enticing. All that is missing is your registration. So register early and bring your spouse. The 1995 Annual Conference will be one to remember.

Most cordially,



Ernest J. Dronenburg, Jr.  
Chair, Local Arrangements Committee

EJD:jjm

Eighty-Eighth Annual Conference on Taxation  
San Diego, California -- October 8-10, 1995  
Doubletree Hotel



11:45 AM –  
6:00 PM

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**REGISTRATION**

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12:45 PM –  
2:30 PM

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**FIRST GENERAL SESSION**

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**HOW WILL THE REPUBLICAN FISCAL AGENDA AFFECT THE STATES?**

Marcia Howard, American Federation of State, County  
and Municipal Employees, *presiding*

**AID CUTS, BLOCK GRANTS, AND THE BALANCED BUDGET  
AMENDMENT**

Steven D. Gold, Center for the Study of the States, SUNY-Albany  
and  
Ronnie Lowenstein, Federal Reserve Bank of New York

**EFFECTS OF A FLAT TAX OR A CONSUMPTION TAX**

Robert P. Strauss, Carnegie-Mellon University

**BLOCK GRANTS FOR THE NEEDY: WRONG IN 1982 AND  
WRONG IN 1995**

Howard Chernick, Hunter College

2:30 PM –  
2:45 PM

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**COFFEE BREAK**

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2:45 PM –  
4:15 PM

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**FIRST CONCURRENT SESSION**

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**A CONSUMPTION TAX: WHAT CAN IT PROMISE?**

Rosemary D. Marcuss, Congressional Budget Office, *presiding*

**ISSUES IN DESIGNING A CONSUMPTION TAX**

Eric J. Toder, U. S. Department of the Treasury

**SORTING OUT THE EFFICIENCY GAINS FROM A CONSUMPTION TAX**

Diane Lim Rogers, Congressional Budget Office  
and Pennsylvania State University

**A HYBRID DIRECT TAX ON CONSUMPTION**

Charles E. McLure, Jr., Hoover Institution, Stanford University  
and  
George Zodrow, Rice University

2:45 PM –  
4:15 PM

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**SECOND CONCURRENT SESSION**

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**STATE AND LOCAL FISCAL IMPACTS OF INTERNATIONAL TRADE AND  
MOBILITY**

Ernest J. Dronenburg, Jr., California State  
Board of Equalization, *presiding*



**SUNDAY, OCTOBER 8, 1995**

**SAN DIEGO/TIJUANA BORDER: A REGIONAL ECONOMIC PERSPECTIVE**

Charles Nathanson, San Diego Dialogue

**THE BORDER STATES CAUCUS: PROACTIVE TAX ADMINISTRATION**

Ernest J. Dronenburg, Jr., California State Board of Equalization

**TOPIC TO BE ANNOUNCED**

Edward Funkhouser, University of California, Santa Barbara

4:30 PM –  
5:45 PM

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**ANNUAL MEETING**

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**ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION-TAX INSTITUTE OF AMERICA**

Sandy J. Navin, President, NTA-TIA, *presiding*

**INTRODUCTION OF ROBERT D. EBEL, NEW EXECUTIVE DIRECTOR OF NTA**

**TREASURER'S REPORT**

**NOMINATING COMMITTEE REPORT**

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

**REPORTS OF STANDING AND STUDY COMMITTEES**

**PRESIDENTIAL ADDRESS**

Sandy J. Navin

6:30 PM –  
7:30 PM

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**RECEPTION**

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**MONDAY, OCTOBER 9, 1995**

7:30 AM –  
5:00 PM

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**REGISTRATION**

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8:30 AM –  
10:00 AM

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**SECOND GENERAL SESSION**

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**FUTURE DEMANDS ON FISCAL POLICY**

C. Eugene Steuerle, The Urban Institute, *presiding*

**CHALLENGES POSED BY AN AGING POPULATION**

William J. Beeman, Committee for Economic Development



MONDAY, OCTOBER 9, 1995

**PROMISES FOR THE FUTURE: JUST HOW LARGE ARE THEY?**

Barbara Bovbjerg and Paul Posner,  
U. S. Government Accounting Office

**DO STATES HAVE THE FISCAL CAPACITY TO ASSUME  
FEDERAL ROLES?**

Iris Lav and James St. George, Center on Budget and Policy Priorities

10:00 AM –  
10:15 AM

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**COFFEE BREAK**

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10:15 AM –  
11:45 AM

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**THIRD CONCURRENT SESSION**

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**SCHOOL FINANCING: OLD CONCERNS AND NEW PRESSURES**

Eleanor D. Craig, University of Delaware, *presiding*

**SCHOOL FINANCE EQUITY**

Jerry Fastrup, U. S. Government Accounting Office

**SCHOOL FINANCE REFORM: MOVING FROM THE PROPERTY TAX  
TO THE INCOME TAX**

Robert P. Strauss, Carnegie-Mellon University

**TAXES, FORMULAS, AND REFORM: WHICH IS THE TAIL AND  
WHICH IS THE DOG?**

Larry Gess, Paul A. Montello and David L. Sjoquist,  
Georgia State University

**DISCUSSANT**

Daphne A. Kenyon, Simmons College

10:15 AM –  
11:45 AM

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**FOURTH CONCURRENT SESSION**

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**EMERGING FEDERALISMS: AN INTERNATIONAL PERSPECTIVE**

Roy W. Bahl, Georgia State University, *presiding*

**THE WEST BANK: ISSUES IN DECENTRALIZATION**

Robert D. Ebel, The World Bank

**TRENDS IN INTERGOVERNMENTAL FISCAL RELATIONS IN  
THE BALTIC STATES**

Jorge Martinez, Georgia State University

**RECENT DEVELOPMENTS IN SOUTH AFRICA**

Charles E. McLure, Jr. Hoover Institution, Stanford University

**THE NEW SYSTEM OF INTERGOVERNMENTAL RELATIONS IN CHINA**

Sally Wallace and Roy W. Bahl, Georgia State University



10:15 AM –  
11:45 AM

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**FIFTH CONCURRENT SESSION**

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**PUBLIC ECONOMICS, POVERTY AND WELFARE REFORM**

Presider To Be Announced

**STATE LEVEL WELFARE SPENDING IN A PRESSURE GROUP MODEL OF INCOME REDISTRIBUTION**

Joseph J. Cordes, George Washington University  
and

Stephanie Shipp, Bureau of Labor Statistics

**IT'S NOT WHAT YOU MAKE, IT'S WHAT YOU KEEP:  
TAX RATES FACED BY AFDC RECIPIENTS**

Linda Giannarelli and C. Eugene Steuerle, The Urban Institute

**MEASURING CONSUMPTION TAX BURDENS:  
REVISITING THE ANNUAL INCOME-LIFETIME INCOME DEBATE**

Andrew Reschovsky, U. S. Department of the Treasury  
and

Howard Chernick, Hunter College, SUNY

**WELFARE WORK INCENTIVES IN REAL TIME**

Michael L. Wiseman, The Robert M. La Follette Institute of Public  
Affairs, University of Wisconsin

**DISCUSSANTS**

Paul Wilson, Minnesota Department of Revenue  
Steven Craig, University of Houston

12:00 Noon –  
1:30 PM

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**CONFERENCE LUNCHEON**

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Emil M. Sunley, First Vice President, National Tax Association, *presiding*

**PROSPECTS FOR A PROGRESSIVE NATIONAL CONSUMPTION TAX**

Robert E. Hall, Hoover Institution, Stanford University

1:45 PM –  
3:15 PM

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**SIXTH CONCURRENT SESSION**

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**THE ROLE OF THE TAX CODE IN REFORMING HEALTH CARE**

Eric J. Toder, U. S. Department of the Treasury, *presiding*

**MSAs AND ADVERSE SELECTION**

Leonard E. Burman, Congressional Budget Office

**THE SELF-EMPLOYED INSURANCE DEDUCTION—DOES IT MATTER?**

Sonia R. Conly, U. S. Department of the Treasury



**USING A STATE TAX CODE TO ACHIEVE HEALTH CARE REFORM**

Michael Scandrett, Popham, Haik, Schnobrich and Kaufman, Limited  
(Formerly of the Minnesota Health Care Access Commission)

**DISCUSSANT**

Gillian C. Hunter, U. S. Department of the Treasury

1:45 PM –  
3:15 PM

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**SEVENTH CONCURRENT SESSION**

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**FEDERAL LIMITS ON STATES: THE CASE OF ERISA**

Scott J. Macy, AT&T Actuarial Sciences Associates, Inc., *presiding*

**ERISA AND ITS IMPACT ON HEALTH CARE FINANCING**

Richard Pomp, University of Connecticut Law School

**ERISA REFORM: A LABOR PERSPECTIVE**

Peggy Connerton, Service Employees International Union

**THE PRIVATE SECTOR PERSPECTIVE ON ERISA**

Tom Forsythe, General Mills, Inc.

1:45 PM –  
3:15 PM

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**EIGHTH CONCURRENT SESSION**

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**EMPIRICAL ADVANCES IN TAX COMPLIANCE RESEARCH**

Daniel Salomone, Minnesota Taxpayers Association, *presiding*

**DETERMINANTS OF INCOME TAX COMPLIANCE:  
EVIDENCE FROM A CONTROLLED EXPERIMENT IN MINNESOTA**

Joel B. Slemrod, The University of Michigan

**CHANGING THE SOCIAL NORM OF TAX COMPLIANCE**

James R. Alm, University of Colorado

**SEARCHING FOR GHOSTS: WHO ARE THE NONFILERS AND HOW  
MUCH TAX DO THEY OWE?**

Brian Erard, Carleton University  
and

Chih-Chin Ho, Internal Revenue Service

**DISCUSSANT**

Matthew N. Murray, The University of Tennessee

1:45 PM –  
3:15 PM

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**NINTH CONCURRENT SESSION**

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**FRONTIERS OF PUBLIC FINANCE:  
1995 DOCTORAL DISSERTATION WINNERS**

William H. Oakland, Tulane University, *presiding*



**WINNERS**

To Be Announced

3:15 PM –  
3:30 PM

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**COFFEE BREAK**

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3:30 PM –  
4:45 PM

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**COMMITTEE MEETINGS**

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Committee meetings are open to anyone wishing to attend.

**EDUCATION IN PUBLIC FINANCE**

Ronald C. Fisher, *presiding*

**Overview of the Survey of Professional Tax Opinion**

Joel B. Slemrod, The University of Michigan

**Comparing Economists' Views and Popular Opinions About Tax Policy: Implications for Education**

Judy A. Temple Northern Illinois University  
Ronald C. Fisher, Michigan State University

**Professional Opinions About Tax Policy and Tax Policy Decisions: Is There a Connection?**

Eleanor D. Craig, University of Delaware

**International Public Finance Issues: Economic and Political Views**

Bernard P. Herber, University of Arizona

**FEDERAL TAXATION AND FINANCE**

Michael McIntyre, *presiding*

**Program To Be Announced**

**INTERGOVERNMENTAL FISCAL REALTIONS**

Elliott Dubin, *presiding*

**Judicial Impact on Fiscal Federalism: Portents for The Future**

John O. Behrens, U. S. Advisory Commission on Intergovernmental Relations

**What Do We Know About Fiscal Federalism and Local Government Fiscal Behavior? What Should We Know?**

Thomas Nechyba, Stanford University

**Questions & Answers and Open Forum**

**PROPERTY TAXATION**

Joan Youngman, *presiding*



**MONDAY, OCTOBER 9, 1995**

**The Incidence of Differential Commercial Property Taxes:  
Empirical Evidence**

Joyce Y. Man, Indiana University

**The Impact of Pennsylvania's Graded Taxes on Construction**

T. Nicolaus Tideman, Virginia Polytechnic Institute and State University

**Discussant**

Robert M. Schwab, University of Maryland

**TAXATION OF FINANCIAL INSTITUTIONS, PRODUCTS AND SERVICES**

Gerard M. Brannon, *presiding*

**Panel on Taxation of Financial Services in Developing Countries**

Panelists to be Announced

**COMMITTEE ON COMMITTEES**

Gerald D. Bair, *presiding*

5:00 P.M. –  
6:00 P.M.

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**THIRD GENERAL SESSION**

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**TAX REFORM AFTER TAX REVOLTS**

John E. Anderson, University of Nebraska, *presiding*

**FIVE LESSONS FROM TAX REVOLTS**

Terri A. Sexton, California State University, Sacramento

**THE RECENT MICHIGAN EXPERIENCE**

Ronald C. Fisher, Michigan State University

**PUBLIC OPINION ON TAXES AND SPENDING**

Jack Citrin, University of California, Berkeley

**TUESDAY, OCTOBER 10, 1995**

7:30 AM –  
5:00 PM

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**REGISTRATION**

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8:30 AM –  
10:00 AM

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**TENTH CONCURRENT SESSION**

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**SIMPLICITY AND UNIFORMITY IN STATE AND LOCAL BUSINESS  
TAXATION: PROGRESS AND PROSPECTS**

Deborah R. Bierbaum, New York State Department of Taxation and  
Finance, *presiding*

**SIMPLICITY AND UNIFORMITY CONCERNS AND SOLUTIONS WITHIN  
SALES AND USE AND PROPERTY TAXES**

Wayne G. Eggert, AT&T



**CORPORATE NET INCOME TAX UNIFORMITY AND SIMPLICITY**

David Milam, California State Franchise Tax Board

**HARMONIZATION OF STATE AND LOCAL BUSINESS TAXES**

James A. Papke, Purdue University

**DISCUSSANT**

Dorothy McClung, Minnesota Tax Court

8:30 AM -  
10:00 AM

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**ELEVENTH CONCURRENT SESSION**

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**EVALUATING DYNAMIC REVENUE ESTIMATING**

Jane G. Gravelle, Congressional Research Service, *presiding*

**DYNAMIC REVENUE ESTIMATING: IS IT FEASIBLE?**

Alan J. Auerbach, University of California, Berkeley

**SHOULD WE BE AFRAID OF DYNAMIC REVENUE ESTIMATING?**

Andrew B. Lyon, Brookings Institution

**DYNAMIC STATE REVENUE IMPACT ANALYSIS:  
A VIEW FROM CALIFORNIA**

Jon David Vasche, California State Legislature

**DISCUSSANT**

Diane Lim Rogers, Congressional Budget Office and  
Pennsylvania State University

10:00 AM -  
10:15 AM

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**COFFEE BREAK**

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10:15 AM -  
11:45 AM

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**TWELFTH CONCURRENT SESSION**

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**RETHINKING FISCAL FEDERALISM**

Ronald C. Fisher, Michigan State University, *presiding*

**TAX POLICY IN AN INTERGOVERNMENTAL SETTING**

Daphne A. Kenyon, Simmons College

**INTERGOVERNMENTAL RELATIONS AND THE PROVISION  
OF EDUCATION**

Robert M. Schwab, University of Maryland

**INTERGOVERNMENTAL ASPECTS OF GROWTH AND  
STABILIZATION POLICY**

William F. Fox, The University of Tennessee



10:15 AM –  
11:45 AM

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**THIRTEENTH CURRENT SESSION**

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**EVALUATING THE IMPACT OF CONSUMPTION TAXATION**

Presider To Be Announced

**CONSUMPTION TAX INCIDENCE: THE STATE PERSPECTIVE**

Robert Cline and Paul Wilson, Minnesota Department of Revenue

**TAX ARBITRAGE, THE CHOICE OF TAX BASE AND THE PROSPECTS FOR TAX REFORM**

Rosanne Altshuler, Rutgers University  
and

William M. Gentry, Duke University

**CHALLENGES TO THE SALES TAX FROM EMERGING INFORMATION TECHNOLOGIES**

Monroe Rosner and Dennis Collier, Wisconsin Department of Revenue

**CONSUMPTION TAX FORMS: EQUAL PRESENT VALUES WITH UNEQUAL EFFECTS**

Edith Brashares and Laura Kalambokidis,  
U. S. Department of the Treasury

12:00 Noon –  
1:30 PM

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**LUNCH ON YOUR OWN**

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1:30 PM –  
3:00 PM

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**FOURTEENTH CONCURRENT SESSION**

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**INTERNATIONAL TAXATION: THE VIEW FROM THE STATES**

Larry Langdon, Hewlett Packard, *presiding*

**ALTERNATIVES AVAILABLE TO THE STATES FOR TAXING NON-U.S. SOURCE INCOME**

Joann Weiner, U. S. Department of the Treasury

**COMMENTATORS**

Larry Langdon, Hewlett Packard  
Phillip Spilberg, California State Franchise Tax Board

1:30 PM –  
3:00 PM

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**FIFTEENTH CONCURRENT SESSION**

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**CURRENT ISSUES IN INTERGOVERNMENTAL FINANCE**

Ernest J. Dronenburg, Jr.,  
California State Board of Equalization, *presiding*

**STATE ACTS THAT DRIVE FEDERAL TAX POLICY**

Patrick A. Driessen, Joint Committee on Taxation



**INTERSTATE BRANCHING AND THE IMPACT ON STATE BANK  
INCOME TAX REVENUES**

Robert Tannenwald, Federal Reserve Bank of Boston

**FEDERAL MANDATES IN THE NEW FISCAL SYSTEM**

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

**DISCUSSANT**

Robert P. Strauss, Carnegie-Mellon University

3:00 PM –  
3:15 PM

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**COFFEE BREAK**

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3:15 PM –  
4:45 PM

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**COMMITTEE MEETINGS**

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Committee meetings are open to anyone wishing to attend.

**INTERNATIONAL PUBLIC FINANCE**

Mary Lovely, *presiding*

**Panel on Lessons from Abroad for a U. S. Consumption Tax**

Edith Brashares, U. S. Department of the Treasury  
George Carlson, Arthur Andersen, LLP

**LOCAL NONPROPERTY TAXATION**

Robert W. Wassmer, *presiding*

**The Rise in the Use of Alternative Local Taxes**

Barbara Edwards, David L. Sjoquist and Sally Wallace,  
Georgia State University

**Is the Revenue from Local Floating Casinos Worth the Gamble?**

John C. Navin, Southern Illinois University at Edwardsville

**Taxing Human Wealth: Pennsylvania's Experience with  
the Local Occupational Assessment Tax**

Diane Lim Rogers, Congressional Budget Office and  
Pennsylvania State University  
Judy A. Temple, Northern Illinois University

**TAXATION OF ENERGY, COMMUNICATIONS & TRANSPORTATION**

Clarence M. Brasfield, *presiding*

**Roundtable Discussion of Current Issues and Developments,  
Legislation and Litigation**

**STATE INCOME AND BUSINESS TAXATION**

Dan Kostenbauder, *presiding*



**TUESDAY, OCTOBER 10, 1995**

**Panel on Tax Credits and Incentives**

J. Mac Holladay, Georgia Governor's Development Council  
Catherine G. Ware, Arthur Andersen, LLP

**STATE SALES AND USE TAXATION**

Douglas Y. Thorson, *presiding*

**Practical and Conceptual Aspects of Sales Tax Audit Selection**

Matthew N. Murray, The University of Tennessee

**Roadblocks to Taxpayer Compliance**

Richard Carlson, Arthur Andersen (Los Angeles)

**Complexities in Administration of State Sales and Use Taxes**

Gerald D. Bair, Iowa Department of Revenue and Finance

6:00 PM –  
7:00 PM

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**RECEPTION**

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7:00 PM

**TESTIMONIAL DINNER HONORING FREDERICK D. "FRITZ" STOCKER**

Sandy J. Navin, President, *presiding*

**Tribute to Fritz Stocker, Retiring Executive Director**

**Entertainment**

Provided by the Local Arrangements Committee



## CONFERENCE COMMITTEES

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### PROGRAM

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#### CHAIR

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Ronald C. Fisher, Michigan

Steven D. Gold, New York

Jane G. Gravelle, District of Columbia

Gillian C. Hunter, District of Columbia

Larry Langdon, California

Richard Ledford, California

Scott Macy, New Jersey

Rosemary D. Marcuss, District of Columbia

Andrew Reschovsky, District of Columbia

Steven Sheffrin, California

David L. Sjoquist, Georgia

C. Eugene Steuerle, District of Columbia

Sally Wallace, Georgia

Kenneth Wertz, District of Columbia

Michael Wiseman, Wisconsin

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### LOCAL ARRANGEMENTS

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Honorable Ernest J. Dronenburg, Jr., California State Board of Equalization

#### MEMBERS

Honorable Dean Andal, California State Board of Equalization

Robert Cendejas, Esq., Texaco

Honorable Kathleen Connell, California State Controller

Sheridan Cranmer, Litton Industries, Inc.

David A. Hawkins, CPA, Hawkins & Scott

Honorable Johan Klehs, California State Board of Equalization

Eric J. Miethke, Esq., Neilsen, Merksamer, Parrinello, Mueller & Naylor

Randy G. Rose, San Diego Gas & Electric Company

Honorable Brad Sherman, California State Board of Equalization

Joseph A. Vinatieri, Esq., Bewley, Lassleben & Miller



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Gerald D. Bair, Iowa Department of Revenue & Finance, Des Moines

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Marion S. Beaumont, California State University, Long Beach

John H. Bowman, Virginia Commonwealth University, Richmond

Clarence M. Brasfield, BellSouth Corporation, Atlanta

James M. Bridge, Union Electric Company, St. Louis

Dan Bucks, Multistate Tax Commission, Washington

Bradford L. Ferguson, Hopkins & Sutter, Chicago

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

Jane G. Gravelle, Congressional Research Service, Washington

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

Rosemary D. Marcuss, Congressional Budget Office, Washington

M. D. Menssen, 3M Company (Retired), St. Paul

William B. Modahl, Digital Equipment Corp., Maynard

William H. Oakland, Tulane University, New Orleans

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

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### COUNSELOR

Arthur D. Lynn, Jr., Columbus

### EXECUTIVE DIRECTOR

Frederick D. Stocker







## Notes

## HOTEL RESERVATION CARD

Mail this card  
directly to the  
**DOUBLETREE**  
**HOTEL before**  
**September 15.**

## Hotel Reservation Form

### NATIONAL TAX ASSOCIATION ANNUAL CONFERENCE October 8-10, 1995

**Doubletree Hotel at Horton Plaza**  
**910 Broadway Circle**  
**San Diego, California, 92101**  
**(619) 239-2200 or fax (619) 239-0509**

Arrival Date \_\_\_\_\_ Departure Date \_\_\_\_\_

Name \_\_\_\_\_

Company/Organization \_\_\_\_\_

Address \_\_\_\_\_

City State ZIP \_\_\_\_\_

Phone Number \_\_\_\_\_

Additional person in room ☐ Yes ☐ no

Name of additional guest (one card per room, please) \_\_\_\_\_

**Check in time: 3:00 pm, Check out time: 12 noon**  
Accommodations may not be available if arrival time is prior to 3:00 pm.  
For revisions or cancellations please call (619)239-2200  
or fax (619)239-0509

No. of rooms		RATES
___ Singles(s)	1 person	120.00
___ Double(s)	2 persons-1 bed	120.00
___ Double(s)	2 persons-2 beds	120.00
___ Suite—For suite accommodations please phone the hotel directly.		

☐ Check here to request a nonsmoking room

### Cutoff Date: September 15, 1995

Reservation cards received beyond the cutoff date listed above are subject to space and rate availability.

If the room type requested is not available, the next available room type will be assigned. If your group has a range of rates and the rate category requested has been filled, then the next available rate will apply.

San Diego's transient occupancy tax (10.5%) will apply to the above room rate (subject to change).

Reservations must be guaranteed by first night's room deposit or an accepted credit card number and signature.

Please guarantee my reservation with: (check one)

☐ First night's room deposit (enclosed)

☐ My credit card (American Express, Diner's Club, En Route, JCB, Visa, MasterCard or Discover)—CIRCLE ONE

Credit Card # \_\_\_\_\_ Exp. \_\_\_\_\_

I will be charged one night's room and tax which will be deducted from my deposit or billed through my credit card in the event I cancel within 48 hours of my arrival. I may cancel my reservations without penalty prior to 48 hours of my arrival.

Signature \_\_\_\_\_



**1995 NTA Conference Registration**  
**October 8-10, 1995, San Diego, California**

NAME (Please Print) \_\_\_\_\_ Last \_\_\_\_\_ First \_\_\_\_\_ Initial \_\_\_\_\_

TITLE \_\_\_\_\_

AFFILIATION \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

Member of NTA ☐ Yes ☐ No

My spouse will attend ☐ Yes ☐ No

Name \_\_\_\_\_

**Registration Fees**

- ☐ Member \$250.00  
☐ Nonmember \$300.00  
☐ Spouses \$100.00

Payment must accompany advance registration.  
Please make checks payable to  
**NTA CONFERENCE.**

Confirmation will not be sent.

Mail to: **NTA Conference**  
**5310 East Main Street, Suite 104**  
**Columbus, OH 43213**

It is necessary that you return this form by no  
later than **October 3, 1995**, which is also the  
deadline for cancellations. Refunds will be  
made upon request prior to **October 3, 1995**

**NATIONAL TAX ASSOCIATION**  
**5310 East Main Street, Suite 104**  
**Columbus, OH 43213**  
**(614) 864-1221**

Photo courtesy of San Diego Convention & Visitors Bureau

