NATIONAL TAX ASSOCIATION-TAX INSTITUTE OF AMERICA



SYMPOSIUM

MAYFLOWER HOTEL WASHINGTON, D.C.

May 17-18, 1978

ENERGY TAXATION

CONFLICTING FEDERAL,

STATE AND LOCAL INTEREST

CONFLICTING FEDERAL, STATE AND LOCAL INTEREST

Mayflower Hotel Washington, D. C.

Wednesday, May 17, 1978 OPENING OF THE SYMPOSIUM 9:30 a.m.

RALPH A. GERRA President National Tax Association-Tax Institute of America

MORNING SESSION

9:30 a.m. - 12:00 noon

STANLEY S. SURREY, Moderator Professor of Law Harvard Law School

Overview - Role of Energy in the U.S. Economy

DR. DALE JORGENSON Professor of Economics Harvard University

Role of Taxation in the Regulation of Energy Production and Consumption (1978 Energy Act -A Case in Point)

EMIL M. SUNLEY
Deputy Assistant Secretary of the Treasury (Tax Analysis)

DR. WALTER MEAD Professor of Economics University of California-Santa Barbara

Question and Answer Period

LUNCHEON

12:00 noon - 2:00 p.m.

RALPH A. GERRA, Moderator President National Tax Association-Tax Institute of America

Energy Taxation from a Legislator's Viewpoint

THE HONORABLE RUSSELL B. LONG Chairman Senate Finance Committee U.S. Congress

CONSTRAINTS ON STATE AND LOCAL TAXATION OF ENERGY RESOURCES

2:00 p.m. - 5:00 p.m.

DANIEL M. HOLLAND, Moderator Editor The National Tax Journal

Constitutional Constraints:

WALTER HELLERSTEIN Assistant Professor University of Chicago Law School

Economic Constraints:

DR. CHARLES E. McLURE, JR. Professor of Economics Rice University

Political Constraints:

THE HONORABLE ARTHUR A. LINK Governor State of North Dakota

Question and Answer Period

YMPOSIUM REGISTRATION

1978

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Thursday, May 18, 1978

TRENDS IN STATE AND LOCAL ENERGY TAXATION

9:00 a.m. - 12:45 p.m.

WILL S. MYERS, JR., Moderator Advisory Commission on Intergovernmental Relations

Copper and Coal - A Case in Point

DR. ALBERT CHURCH Professor of Economics University of New Mexico

Energy Taxation for Highway Financing

LEON ROTHENBERG Executive Secretary Federation of Tax Administrators

The Canadian Experience - A Sneak Preview?

E. DOUGLAS K. MARTIN Tax Manager Imperial Oil, Ltd.

Program Summary and Question and Answer Period

DR. LESLIE COOKENBOO Senior Economic Adviser Exxon Corporation

1978

PROGRAM COMMITTEE

W. H. Forst, Chairman

Kenneth Back Ralph Gerra Arthur M. Hayes Kenneth Sanden John Shannon Frederick D. Stocker Emil Sunley Stanley S. Surrey David Williams