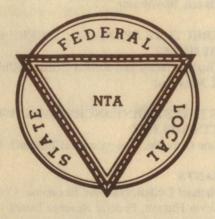
# NEW DIRECTIONS IN TAX POLICY

A Symposium of the

### NATIONAL TAX ASSOCIATION



May 24-25, 1993

Crystal City Marriott Hotel 1999 Jefferson Davis Highway Arlington, Virginia 22202

### **NEW DIRECTIONS IN TAX POLICY**

MONDAY, MAY 24, 1993

9:00-9:05 A.M.

#### INTRODUCTION

Rosemary Marcuss, Congressional Budget Office; Chair of the Symposium

9:05-10:30 A.M.

# PUBLIC AND PRIVATE INVESTMENT: THE PROMISE OF HIGH RETURN

Yolanda Kodrzycki, Federal Reserve Bank of Boston, *Moderator* 

### INFRASTRUCTURE SPENDING: WHERE DO WE GO FROM HERE?

Charles Hulten and Robert Schwab, University of Maryland

### PRIVATE INVESTMENT INCENTIVES: WHAT CAN THEY ACCOMPLISH?

Jane Gravelle, Congressional Research Service

#### DISCUSSANTS

Michael Deitch, National Economic Council Kevin Hassett, Federal Reserve Board

10:30-10:45 A.M.

**COFFEE BREAK** 

10:45 A.M.-12:15 P.M.

### DISTRIBUTION OF TAX BURDEN: MEASUREMENT AND INTERPRETATION

Emil Sunley, International Monetary Fund, *Moderator* 

### HOW SHOULD WE MEASURE DISTRIBUTION?

Tom Barthold, Joint Committee on Taxation

### THE ROLE OF DISTRIBUTION MEASURES IN POLICY MAKING

Ronald Pearlman, Covington and Burling

### WHAT DOES THE PUBLIC BELIEVE ABOUT TAX FAIRNESS?

Steven Sheffrin, University of California, Davis

#### DISCUSSANTS

Joseph J. Cordes, George Washington University Frank Sammartino, Congressional Budget Office

12:30-2:00 P.M.

### SYMPOSIUM LUNCHEON

Gerald M. Bair, President, National Tax Association, *Presiding* 

### LUNCHEON SPEAKER

Laura D'Andrea Tyson, Chair, Council of Economic Advisers (Invited)

2:00-3:30 P.M.

# GUIDELINES FOR TAXING INTERNATIONAL CAPITAL FLOWS

Martin A. Sullivan, Arthur Andersen & Co. *Moderator* 

### GUIDELINES FROM THE ECONOMIC PERSPECTIVE

Barbara Rollinson, U.S. Department of the Treasury

GUIDELINES FROM THE LEGAL PERSPECTIVE
Michael McIntyre, Wayne State University

### DISCUSSANT

Daniel Frisch, Horst and Frisch

3:30-3:45 P.M.

#### **COFFEE BREAK**

3:45-5:15 P.M.

# CONSUMPTION TAX: AN IDEA WHOSE TIME HAS COME?

Eric Toder, Congressional Budget Office, Moderator

# CAN A CONSUMPTION TAX IMPROVE EFFICIENCY WITHOUT SACRIFICING EQUITY?

Peter Taylor, Senate Budget Committee

# THE DISTRIBUTIONAL BURDEN OF TAXING CONSUMPTION

John Sabelhous, Congressional Budget Office

### TRANSITIONAL ISSUES IN MOVING TO A CONSUMPTION TAX

Shounak Sakar and George Zodrow, Rice University

#### DISCUSSANTS

(To Be Announced)

5:15-6:00 P.M.

### RECEPTION

### **TUESDAY, MAY 25, 1993**

8:00-9:30 A.M.

# THE STATE TAX ASPECTS OF FEDERAL TAX POLICIES

Harley Duncan, Federation of Tax Administrators, Moderator

### STATE PROVIDER ASSESSMENTS TO FUND MEDICAID

James M. Verdier, Indiana Family and Social Services Administration

### THE STATES' STAKE IN SOLVING THE TRANSFER PRICING ISSUE

Dan Bucks, Multistate Tax Commission

# FEDERAL TAX POLICY AND THE STATES: OUTLOOK FOR THE FUTURE

James W. Wetzler, New York State Department of Taxation and Finance

### **DISCUSSANTS**

(To Be Announced)

9:30-9:45 A.M.

### COFFEE BREAK

9:45-11:15 A.M.

# HEALTH CARE REFORM: A ROUNDTABLE DISCUSSION OF THE OPTIONS

Henry Aaron, The Brookings Institution, Moderator

#### **PANELISTS**

Willis D. Gradison, Jr., Health Insurance
Association of America
Lynn Etheredge, Health Policy Consultant
(Others to be announced)

#### CERTIFICATE OF ATTENDANCE

Symposium attendees may pick up at the registration desk a certificate of attendance indicating the total number of CPE hours for which they may qualify. The total CPE credit for this course is nine hours. The certificate may be used as evidence of attendance to satisfy state CPE requirements.

### SYMPOSIUM PROGRAM COMMITTEE

Rosemary D. Marcuss, District of Columbia, Chair Thomas Barthold, Maryland
Leonard Burman, Virginia
Joseph Cordes, Virginia
Lawrence Dildine, Maryland
Jane Gravelle, Virginia
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James Nunns, Virginia
Robert Schwab, Maryland
Martin Sullivan, Virginia
Eric Toder, Maryland

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