

SEVENTY-THIRD
ANNUAL
CONFERENCE
ON TAXATION

Sponsored

by the

NATIONAL TAX ASSOCIATION-
TAX INSTITUTE OF AMERICA

New Orleans Marriott
New Orleans, Louisiana

November 16-20, 1980

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-Tax Institute of America.

A \$20.00 registration fee will be charged for members of the National Tax Association-Tax Institute of America, and a \$40.00 registration fee for nonmembers attending the Conference. Accompanying spouses and children will be registered without charge.

MESSAGE CENTER

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

(504) 581-1000

HOSPITALITY ROOM

The Hospitality Room for accompanying spouses will be located in Balcony Rooms I, J and K. It will be open on Sunday from 10:00 A.M. to 4:00 P.M.; Monday from 9:00 A.M. to 12:00 Noon; Tuesday and Wednesday from 9:00 A.M. to 4:00 P.M.

SUNDAY, NOVEMBER 16, 1980

10:00 A.M. - REGISTRATION La Galerie Foyer
6:00 P.M. Second Floor

6:00 P.M. - RECEPTION Mardi Gras
7:30 P.M. A, B, C, D

MONDAY, NOVEMBER 17, 1980

8:00 A.M. - REGISTRATION La Galerie Foyer
5:00 P.M. Second Floor

9:30 A.M. - OPENING SESSION Mardi Gras
10:15 A.M. Stanley S. Surrey, A, B, C, D
President, NTA-TIA,
presiding

WELCOME TO NEW ORLEANS AND
LOUISIANA

Shirley McNamara, Secretary,
Louisiana Department of Revenue
and Taxation and Chairman,
Local Arrangements Committee

RESPONSE

Norman B. Ture, First Vice
President, NTA-TIA

PRESIDENTIAL ADDRESS

Stanley S. Surrey, President,
NTA-TIA

ORGANIZATION OF THE CONFERENCE

Arthur D. Lynn, Jr., Secretary,
NTA-TIA

10:30 A.M. - FIRST GENERAL CONFERENCE
12:30 P.M. SESSION Mardi Gras
A, B, C, D

FEDERAL TAX POLICIES TO
REBUILD THE ECONOMY DURING
THE 1980's

Emil M. Sunley, U. S. Treasury
Department, presiding

PANEL DISCUSSION

Barry P. Bosworth, The Brookings
Institution

Harvey Rosen, Princeton Univer-
sity

George von Furstenberg, The
International Monetary Fund

12:45 P.M. - CONFERENCE LUNCHEON Acadia
2:15 P.M. Norman B. Ture, First Vice
 President, NTA-TIA, presiding

SPEAKER

Congressman Henson Moore

2:30 P.M. - COMMITTEE MEETINGS

4:00 P.M. Federal Taxation
 and Finance Balcony I
 Intergovernmental
 Fiscal Relations Balcony J
 Interstate Allocation
 & Apportionment of
 Business Income Balcony L
 Local Non-Property
 Taxation Balcony M
 Property Taxation Mardi Gras A
 Public Utility &
 Transportation
 Taxation Mardi Gras B
 State Income & Busi-
 ness Taxation Mardi Gras C
 State Sales & Use
 Taxation Bonaparte
 Taxation of Financial
 Institutions Audubon
 Education in Public
 Finance Iberville
 Committee on Convèntion
 Committees Service
 Conference Room

TUESDAY, NOVEMBER 18, 1980

8:45 A.M. - REGISTRATION La Galerie Foyer
4:00 P.M. Second Floor

8:45 A.M. - FIRST CONCURRENT Mardi Gras
10:45 A.M. CONFERENCE SESSION A, B, C

STATE ENERGY TAXATION

William Craven, New York State
Department of Taxation and
Finance, presiding

STATE TAXATION: A REGIONAL VIEW

Paul A. London, Coalition of
Northeastern Governors Policy
Research Center

ECONOMICS OF STATE EXTRACTION
TAXES

James A. Papke, Purdue
University

USER STATE CONCERNS

Joseph A. F. Valenti, New York
State Department of Taxation
and Finance

PRODUCER STATE ISSUES

Bernard L. Weinstein, Univer-
sity of Texas (Dallas)

8:45 A.M. - SECOND CONCURRENT Mardi Gras
10:45 A.M. CONFERENCE SESSION D

FEDERAL ASSISTANCE TO DIS-
TRESSED INDUSTRIES

Michael Bell, U. S. Commerce
Department, presiding

TAX ASSISTANCE

Joseph Cordes, U. S. Treasury
Department and George Washing-
ton University

INTERNATIONAL EXPERIENCE IN
ASSISTING DISTRESSED INDUSTRIES

Malcolm Gillis, Harvard
University

CHARACTERISTICS OF DISTRESSED
FIRMS AND CRITERIA FOR FEDERAL
CREDIT ASSISTANCE: ARE THEY
COMPATIBLE?

Nonna Noto and Dennis Zimmerman,
Congressional Research Service

WHAT SHOULD BE CONDITIONS FOR
ASSISTANCE?

Allen Murray, Citibank

8:45 A.M. - THIRD CONCURRENT
10:45 A.M. CONFERENCE SESSION Acadia

UTILITY TAXATION

Kenneth R. Boyer, Omaha,
Nebraska, presiding

USE OF INVESTMENT TAX CREDIT AND
ACCELERATED DEPRECIATION IN VALU-
ING PUBLIC UTILITIES AND RAILROADS

John Boyer, Fraser, Stryker,
Veach, Vaughn, Meusey, Olson
and Boyer, P. C.

Kent Kalb, Union Pacific
Corporation

Coleman Coffey, Farmer & Humble

Seth Franzman, Arizona Depart-
ment of Revenue

FEDERAL AND STATE TAXES ON COAL
Michael Scharf, Peabody Coal
Company

11:00 A.M. - FOURTH CONCURRENT Mardi Gras
12:30 P.M. CONFERENCE SESSION A, B, C

WHAT TAX PRACTITIONERS AND
ADMINISTRATORS SHOULD KNOW
ABOUT RECENT EMPIRICAL AND
THEORETICAL WORK IN ECONOMICS
J. Eric Fredland, U. S. Naval
Academy, presiding

RECENT EMPIRICAL WORK ON CAPITAL
GAINS
Gerald Auten, Bowling Green
State University

Charles Clotfelter, Duke
University

ELASTICITY OF LABOR SUPPLY AND
SAVING
Laurence Kotlikoff, University
of California

DEVELOPMENTS IN PUBLIC CHOICE
LITERATURE
Robert MacKay, Virginia
Polytechnic Institute

11:00 A.M. - FIFTH CONCURRENT Mardi Gras
12:30 P.M. CONFERENCE SESSION D

FEDERAL TAX EFFECTS ON
HEALTH CARE COSTS
John Nolan, Miller & Chevalier,
presiding

PRESENT TAX TREATMENT AND POLICY
ALTERNATIVES
Paul Ginsburg, Congressional
Budget Office

SPECIFIC LEGISLATIVE PROPOSALS
Michael Bromberg, Federation of
American Hospitals

ECONOMIC AND ADMINISTRATIVE
IMPLICATIONS OF LIMITING TAX
SUBSIDIES FOR HEALTH CARE
C. Eugene Steuerle, U. S.
Treasury Department

11:00 A.M. - SIXTH CONCURRENT
12:30 P.M. CONFERENCE SESSION Acadia

FEDERAL AND STATE INDEXATION
OF THE TAX SYSTEM

William C. Penick, Arthur
Andersen & Co., presiding

INDEXING VS. AD HOC TAX
ADJUSTMENT

Albert H. Cohen, Price
Waterhouse & Co.

EXPERIENCE OF OTHER COUNTRIES
IN RECOGNIZING INFLATION FOR
FINANCIAL AND TAX REPORTING

Richard A. Hoefs, Arthur
Andersen & Co.

INDEXING FOR STATE INCOME TAX
PURPOSES

John Shannon, Advisory Com-
mission on Intergovernmental
Relations

2:30 P.M. - RIVER CRUISE ON THE STEAM-
4:30 P.M. BOAT NATCHEZ

Foot of St. Peter Street Across
from Jackson Square in the
French Quarter (Five minute
walk from hotel.)

EVENING FREE

WEDNESDAY, NOVEMBER 19, 1980

9:00 A.M. - REGISTRATION La Galerie Foyer
4:00 P.M. Second Floor

9:00 A.M. - ANNUAL MEETING OF Mardi Gras
10:00 A.M. THE NATIONAL TAX A, B, C, D
ASSOCIATION-TAX INSTITUTE
OF AMERICA

Stanley S. Surrey, President
presiding

TREASURER'S REPORT
NOMINATING COMMITTEE REPORT
AMENDMENTS TO BYLAWS
PRESENTATION OF NTA-TIA OUT-
STANDING DOCTORAL DISSERTATION
AWARDS
PRESENTATION OF SPECIAL AWARDS
FOR PUBLIC UTILITIES WORKSHOP

REPORTS OF STANDING AND STUDY
COMMITTEES

10:00 A.M. - SECOND GENERAL Mardi Gras
10:15 A.M. CONFERENCE SESSION A, B, C, D

REPORT OF THE CONFERENCE
RESOLUTIONS COMMITTEE

Stanley S. Surrey, President
presiding

10:30 A.M. - SEVENTH CONCURRENT Mardi Gras
12:30 P.M. CONFERENCE SESSION A, B, C

FEDERAL-STATE RELATIONS

John Shannon, Advisory Commis-
sion on Intergovernmental
Relations, presiding

STATE TAXATION OF MULTINATIONAL
FIRMS--THE FEDERAL INTEREST

Kenneth G. Ainsworth, Advisory
Commission on Intergovernmental
Relations and Allegheny College

RETHINKING THE RATIONALE FOR FED-
ERAL AID TO STATES AND LOCALITIES

Delphis C. Goldberg, Committee
on Government Operations, U. S.
House of Representatives

PRIVATE USE OF PUBLIC CREDIT

John J. Winders, Editor, *The
Bond Buyer*

10:30 A.M. - EIGHTH CONCURRENT Mardi Gras
12:30 P.M. CONFERENCE SESSION D

PAPERS: NTA-TIA OUTSTANDING
DOCTORAL DISSERTATION AWARDS

James A. Papke, Purdue Univer-
sity, presiding

A GENERAL EQUILIBRIUM MODEL OF
CAPITAL INCOME TAXATION

Joel B. Slemrod, University of
Minnesota

DISCUSSANT

William Oakland, Tulane Univer-
sity

THE REVENUE CAPACITY OF EFFLUENT
CHARGES

David Terkla, Boston University

DISCUSSANT

Michael Lea, Cornell University
and Brookings Institution

OPTIMAL TAX REFORM: THE CASE OF
PROPERTY TAX EQUALIZATION

George R. Zodrow, Rice University

DISCUSSANT

Helen Ladd, Harvard University

2:00 P.M. - NINTH CONCURRENT Mardi Gras
4:00 P.M. CONFERENCE SESSION A, B, C

UNDERGROUND ECONOMY: WHAT
IS KNOWN, WHAT SHOULD BE
DONE

Benjamin A. Okner, U. S.
Treasury Department, presiding

FACTORS AFFECTING COMPLIANCE:
FOCUS GROUP AND SURVEY RESULTS

Laurie Ekstrand, Westat Corporation

WHAT CAN AND SHOULD BE DONE: THE
FEDERAL ROLE

Daniel C. Harris, General
Accounting Office

WHAT CAN AND SHOULD BE DONE: THE
STATE ROLE

Leon Rothenberg, National Association of Tax Administrators

MAGNITUDE AND NATURE OF INDIVIDUAL
INCOME TAX NONCOMPLIANCE

Singleton Wolfe, Washington,
D. C.

2:00 P.M. - TENTH CONCURRENT Mardi Gras
4:00 P.M. CONFERENCE SESSION D

PROPERTY TAXATION

Robert D. Ebel, U. S. Department
of Housing and Urban Development,
presiding

PROPERTY TAX RELIEF MECHANISMS

Steven Gold, Drake University

NEW JERSEY TAX AND SPENDING
LIMITATIONS

Frank Haines, New Jersey Tax-
payers Association, Inc.

THE IMPACT OF ASSESSOR CERTIFICATION ON PROPERTY ASSESSMENTS

Sylvan Leabman, Wisconsin
Department of Revenue

ASSESSMENT APPEALS PROCEDURES IN VARIOUS STATES

R. Jerry Alba, Prentice-Hall,
Inc.

John Behrens, U. S. Census
Bureau

6:30 P.M. - RECEPTION

Mardi Gras

7:30 P.M.

A, B, C, D

7:30 P.M. - ANNUAL CONFERENCE
BANQUET

Mardi Gras

E, F, G, H

Stanley S. Surrey, President,
presiding

ENTERTAINMENT

Dinner Music & Dancing

The Frankie Mann Orchestra

CONFERENCE COMMITTEES

PROGRAM

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