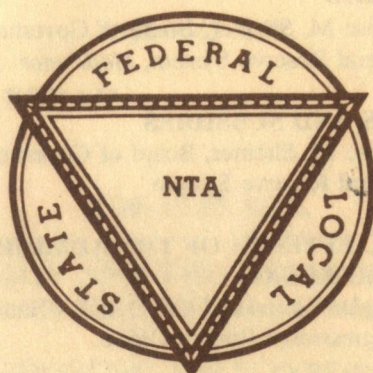


TAX POLICY AND THE SOCIAL AGENDA

A Symposium of the
NATIONAL TAX ASSOCIATION



May 23-24, 1994

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

TAX POLICY AND THE SOCIAL AGENDA

MONDAY, MAY 23, 1994

8:55-9:00 A.M.

WELCOME AND INTRODUCTION

Thomas A. Barthold, Joint Committee on Taxation;
Symposium Chair

9:00-10:30 A.M.

HEALTH CARE REFORM: MANDATES AND TAXES

Louise M. Sheiner, Board of Governors,
Federal Reserve System, *Moderator*

MANDATES AND SUBSIDIES

Louise M. Sheiner, Board of Governors,
Federal Reserve System

ECONOMIC EFFECTS OF THE ADMINISTRATION'S HEALTH PROPOSAL

Douglas Elmendorf and Douglas Hamilton,
Congressional Budget Office

IMPLEMENTING MANDATES: CAN WE DO IT?

Michael Graetz, Yale Law School

DISCUSSANTS

To Be Announced

10:30-10:45 A.M.

COFFEE BREAK

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

TAX ASPECTS OF HEALTH CARE REFORM

Louise M. Sheiner, Board of Governors,
Federal Reserve System, *Moderator*

TAX CAPS AND INDIVIDUAL BEHAVIOR

William Jack, Joint Committee on Taxation

THE ECONOMIC EFFECTS OF TAX CAPS

Leonard Burman, Congressional Budget Office

DISCUSSANTS

To Be Announced

12:30-2:00 P.M.

SYMPOSIUM LUNCHEON

Helen F. Ladd, President, National Tax Association,
Presiding

LUNCHEON SPEAKER

Fred Goldberg, Skadden, Arps, Slate, Meagher
and Flom; former Assistant Secretary of the
Treasury for Tax Policy and former Commissioner
of the Internal Revenue Service

2:00-3:30 P.M.

TAXING UNHEALTHY BEHAVIOR

Dennis Zimmerman, Congressional Research
Service, *Moderator*

CIGARETTE TAXES AS A POLICY INSTRUMENT

Kip Viscusi, Duke University

PUBLIC HEALTH CONSEQUENCES OF ALCOHOL EXCISE TAXES

Philip J. Cook and Michael J. Moore,
Duke University

CIGARETTE TAXES AND HEALTH CARE REFORM

Jane Gravelle and Dennis Zimmerman,
Congressional Research Service

DISCUSSANTS

Joseph J. Cordes, George Washington University
Bruce Davie, Internal Revenue Service

3:30-3:45 P.M.

COFFEE BREAK

3:45-5:15 P.M.

TAX POLICY AND WELFARE REFORM

Mark Mazur, Council of Economic Advisors,
Moderator

PROMOTING WORK THROUGH THE EARNED INCOME TAX CREDIT

Janet Holtzblatt and Janet McCubbin,
Office of Tax Analysis, U. S. Department
of the Treasury

THE EITC AND SOME INSTITUTIONAL DILEMMAS OF TAX-BASED WELFARE REFORM

Anne Alstott, Columbia University Law School

IMPLICIT AND EXPLICIT TAX RATES FROM THE TAX AND TRANSFER SYSTEM

Stacey Dickert, Scott Houser and John Karl Scholz,
University of Wisconsin

DISCUSSANTS

To Be Announced

5:15-6:00 P.M.

RECEPTION

TUESDAY, MAY 24, 1994

8:00-9:30 A.M.

**THE STATES, TAXES, AND THE FEDERAL
SOCIAL AGENDA**

Kathryn Langwell, KPMG Peat Marwick,
Moderator

**IMPLICATIONS OF HEALTH REFORM FOR
STATE AND LOCAL FISCAL POLICY**

Michael Vlasisavljevich and Robert Lucke,
KPMG Peat Marwick

**STATE WELFARE REFORM: INTEGRATING
TAXES AND INCOME TRANSFERS**

Robert Cline, Minnesota Department of Revenue
Paul Wilson, St. Olaf College

9:30-9:45 A.M.

COFFEE BREAK

9:45-11:15 A.M.

TAX POLICY AND THE ENVIRONMENT

Peter Merrill, Price Waterhouse, *Moderator*

ISSUES IN FINANCING THE SUPERFUND

Geraldine Gerardi, Office of Tax Analysis,
U. S. Department of the Treasury

**PACKAGING TAXES AND RECYCLING
INCENTIVES: THE GERMAN GREEN
DOT PROGRAM**

Ada Rouso and Shvetank Shah,
Price Waterhouse

**TAX TREATMENT OF ENVIRONMENTAL
REMEDATION COSTS**

Ted Simms, George Washington University
Law School

DISCUSSANTS

Paul Portney, Resources for the Future
James McCarthy, Congressional Research Service
Robert Kilinskis, Office of Tax Legislative Counsel,
U. S. Department of the Treasury

CERTIFICATE OF ATTENDANCE

Symposium attendees may pick up at the registration desk a certificate of attendance indicating the total number of Continuing Professional Education 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

Thomas A. Barthold, Virginia, *Chair*
Kathryn Langwell, Maryland
Mark Mazur, Maryland
Peter Merrill, Maryland
Louise Sheiner, District of Columbia
Dennis Zimmerman, Virginia

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