

NTA  
NATIONAL TAX ASSOCIATION

105<sup>th</sup> Annual

# CONFERENCE ON TAXATION



Providence Marriott Downtown Hotel  
Providence, Rhode Island

November 15-17, 2012



CONFERENCE CHAIR: Matthew N. Murray, *President, National Tax Association*

PROGRAM CHAIRS: Brian Knight, Brown University and Mark Skidmore, Michigan State University

## PROGRAM AT A GLANCE

### Registration — Foyer

Wednesday, November 14 (3:00 PM - 7:00 PM)

Thursday, November 15 (7:30 AM - 5:00 PM)

Friday, November 16 (8:00 AM - 3:00 PM)

### ■ THURSDAY, NOVEMBER 15

#### GENERAL SESSION 8:30 – 10:00 AM

Cliffs, Walls, Explosions and Wrecks—Finding a Good Fiscal Detour

#### Coffee Break 10:00 – 10:15 AM

#### CONCURRENT SESSIONS 10:15 – 11:45 AM

Debt  
Capital Gains  
New Insights into Tax Compliance and Evasion  
Volatility, Burdens, and Competition  
Place-Based Policies  
Frontiers of Public Finance: 2012 NTA Outstanding Doctoral Dissertation Award Winners

#### LUNCHEON NOON – 1:30 PM

Speaker: Karl E. Case, *Professor of Economics, Emeritus, Wellesley College*

#### CONCURRENT SESSIONS 1:45 – 3:15 PM

The Retirement Bucket: How Leaky Is It and What's Left at the Top of the Hill?  
Perceptions, Frictions and Behavioral Responses to Income Taxes  
State Corporate Income Tax Policies and Effects  
Quantitative Studies of Charitable Giving: Behavior of Donors and Firms  
Economic Development Impacts of State/Local Program and Policies  
Using Local Tax Data to Study Fiscal Competition and Politics

#### Coffee Break 3:15 – 3:30 PM

#### CONCURRENT SESSIONS 3:30 – 5:00 PM

State and Local Government  
Political Economy and Behavioral Economics in Local Public Finance  
Municipal Finances and the Property Tax Base  
Education  
Incidence  
Energy and the Environment

#### 5:00 – 6:00 PM

**National Tax Association Annual Meeting**  
**Presidential Address, Matthew N. Murray**

**Presentation of awards: Dissertation Award, Richard Musgrave Prize, and Referee of the Year Award**

#### RECEPTION 6:15 – 7:15 PM

In Honor of David Sjoquist, 2012 Steven D. Gold Award Recipient

### ■ FRIDAY, NOVEMBER 16

#### CONCURRENT SESSIONS 8:30 – 10:00 AM

Recent Advances in Optimal Taxation  
Property Tax: Part I  
Issues in State and Local Fiscal Health  
Long-Term Fiscal Balance and Fiscal Sustainability: Current Issues and Perspectives  
Taxation in Developing Countries  
Income Tax

#### Coffee Break 10:00 – 10:15 AM

#### CONCURRENT SESSIONS 10:15 – 11:45 AM

Local Government Finances at the Crossroads - Once Again  
Place-Making Policies in Federations  
Fiscal Decentralization and Local Governance in Developing Economies  
Controversies in Property Assessment  
What Do Voters Want? Determinants of State and Local Taxes and Spending  
Territorial Taxation: Challenges and Alternatives

#### LUNCHEON NOON – 1:30 PM

Speaker: Lawrence H. Summers, *Charles W. Eliot University Professor, Harvard University, Harvard Kennedy School*

**Honoring Amy Finkelstein, MIT, 2012 Clark Medal Recipient**

#### CONCURRENT SESSIONS 1:45 – 3:15 PM

Health Policy  
Issues in State Public Finance  
Foreclosures, the Subprime Crisis and Local Revenue  
Tax Policy Lessons from U.S. Administrative Data  
Recession  
Tax Compliance Costs  
Graduate Student Session

#### Coffee Break 3:15 – 3:30 PM

#### GENERAL SESSION 3:30 – 5:00 PM

In Honor of Joel Slemrod, 2012 Holland Award Recipient

#### RECEPTION — 5:15 – 6:15 PM

In Honor of Joel Slemrod, 2012 Holland Award Recipient

### ■ SATURDAY, NOVEMBER 17

#### CONCURRENT SESSIONS 8:30 – 10:00 AM

Tax and Transfer Policies: Obesity and Nutrition  
State Fiscal Crises: Structural Problems and Possible Solutions  
Property Tax Assessment Practices  
Unemployment Insurance  
How Do State and Local Policy Makers and the Media Get "Objective" Tax Policy Analysis? (Panel Discussion)  
Efficient and Optimal Taxation

#### Coffee Break 10:00 – 10:15 AM

#### CONCURRENT SESSIONS 10:15 – 11:45 AM

Health  
From E-Commerce to the Cloud: Research on State Tax Nexus  
Property Tax: Part II  
Economic Institutions  
Tax Theory in a Diverse World  
Building State Capacity



## ■ THURSDAY, NOVEMBER 15

### 8:30 – 10:00 AM - GENERAL SESSION

#### CLIFFS, WALLS, EXPLOSIONS AND WRECKS—FINDING A GOOD FISCAL DETOUR

A panel/roundtable to discuss fiscal sustainability and the current options for federal tax and entitlement reform in the context of deficit reduction.

##### LOCATION: MARQUIS BALLROOM

**Organizer/Moderator:** Diane Lim Rogers, Concord Coalition

**Panelists:** Alan Auerbach, University of California, Berkeley, Leonard Burman, Syracuse University and Eugene Steuerle, The Urban Institute

#### FOYER

Coffee Break 10:00 – 10:15 AM

### 10:15 – 11:45 AM - CONCURRENT SESSIONS

#### DEBT

##### LOCATION: MARQUIS BALLROOM

**Organizer/Moderator:** Adam Cole, U.S. Department of the Treasury, Office of Tax Analysis

##### Presentations:

Measuring Default Risk in U.S. Treasuries: Evidence from the 2011 Debt Limit Impasse, *Adam Cole*, U.S. Department of the Treasury, Office of Tax Analysis

Is There a Public Sector Union Premium on State Debt? *Thomas Garrett*, University of Mississippi and *Gary Wagner*, Old Dominion University  
To Tax or Not to Tax? The Benefits of Tax Exemption of Municipal Bonds for State and Local Governments, *Shama Gamkhar*, University of Texas at Austin

Kicking the Can Down the Road: Getting Tomorrow's Taxpayers to Pay for Today's Public Sector Pensions, *Sutirtha Bagchi*, University of Michigan

**Discussants:** *Kazuki Onji*, Australian National University, *David Joulfaian*, U.S. Department of the Treasury, Office of Tax Analysis and *Leslie Papke*, Michigan State University

#### CAPITAL GAINS

##### LOCATION: ANGEL

**Organizer/Moderator:** Gerald Auten, U.S. Department of the Treasury, Office of Tax Analysis

##### Presentations:

A Markov Chain Analysis of Capital Gains Realizations: The Great Recession versus the 2001 Recession, *James Pearce* and *Ithai Laurie*, U.S. Department of the Treasury, Office of Tax Analysis

Indebtedness and the Tax Treatment of Capital Gains, *David Joulfaian*, U.S. Department of the Treasury, Office of Tax Analysis

Basic Facts About Capital Gains for Thinking About Tax Reform, *Gerald Auten* and *Siobhan O'Keefe*, U.S. Department of the Treasury, Office of Tax Analysis

What Factors Entice States to Manipulate Corporate Income Tax Apportionment Formulas to Spur Economic Development?, *Brian Hill*, Salisbury University and *John Deskins*, Creighton University

**Discussants:** *Leonard Burman*, Syracuse University, *Nicholas Bull* and *Timothy Dowd*, Joint Committee on Taxation and *Joanne Weiner*, The George Washington University

#### NEW INSIGHTS INTO TAX COMPLIANCE AND EVASION

##### LOCATION: REPRISAL/BRITANNIA

**Organizer:** Leandra Lederman, Indiana University Mauer School of Law

**Moderator:** Stephen Mazza, The University of Kansas School of Law

##### Presentations:

Socio-economic Diversity, Social Capital, and Tax Filing Compliance in the United States, *James Alm*, Tulane University, *Jeremy Clark*, University of Canterbury and *Kara Leibel*, Internal Revenue Service

Measured Tax Enforcement, *Leandra Lederman*, Indiana University Mauer School of Law and *Ted Sichelman*, University of San Diego School of Law

Collateral Compliance, *Joshua Blank*, NYU School of Law

Inspectors or Google Earth? Optimal Fiscal Policies under Uncertain Detection of Evaders, *Martin Besfamile*, Universidad Torcuato Di Tella

**Discussants:** *Joel Slemrod*, University of Michigan, *David Gamage*, UC Berkeley School of Law, *Peggy Hite*, Indiana University, Kelley School of Business and *John Hasseldine*, University of New Hampshire

#### VOLATILITY, BURDENS, AND COMPETITION

##### LOCATION: SMITHFIELD

**Organizer/Moderator:** Nathan Seegert, University of Michigan

##### Presentations:

Tax-Revenue Volatility, *Nathan Seegert*, University of Michigan

The Distributional Effect of a Recession on Household Tax Burdens: The Case of the District of Columbia 2007–2009, *Bettye Alleyne*, *Kelly Dinkins* and *Daniel Muhammad*, DC Office of the Chief Financial Officer and *Daren Conrad*, Bowie State University

The Causes and Consequences of Low-Income Participation in Employment-Based Retirement Savings Plans, *Shanthi Ramnath*, U.S. Department of the Treasury, Office of Tax Analysis and *Bradley Heim*, Indiana University

International Tax Competition over Rate and Base: Why Do Countries Undertake Tax-Cut-Cum-Based-Broadening Reforms? *Makoto Hasegawa*, University of Michigan

**Discussants:** *Jeffery Clemens*, University of California at San Diego, *Donald Bruce*, University of Tennessee, Knoxville, *Dayanand Manoli*, University of Texas at Austin and *Karen Conway*, University of New Hampshire

#### PLACE-BASED POLICIES

##### LOCATION: DEFIANCE/REPUBLIC

**Organizer/Moderator:** Nathaniel Baum-Snow, Brown University

##### Presentations:

Do Unemployed Workers Benefit from Enterprise Zones? The French Experience, *Laurent Gobillon*, INED, *Thierry Magnac*, University Toulouse and *Harris Selod*, The World Bank

Local Economic Development, Agglomeration Economies and the Big Push: 100 Years of Evidence from the Tennessee Valley Authority, *Patrick Kline* and *Enrico Moretti*, University of California, Berkeley  
Targeted Business Incentives and Local Labor Markets, *Matthew Freedman*, Cornell University

Do Spatially Targeted Redevelopment Programs Spillover?, *Andrew Hanson*, Marquette University and *Shawn Rohlin*, Kent State University

**Discussants:** *Matthew Freedman*, Cornell University, *Nathaniel Baum-Snow*, Brown University, *Andrew Hanson*, Marquette University and *Laurent Gobillon*, INED

#### FRONTIERS OF PUBLIC FINANCE: 2012 NTA OUTSTANDING DOCTORAL DISSERTATION AWARD WINNERS

##### LOCATION: LINCOLN

**Organizer/Moderator:** Brian Knight, Brown University

##### Presentations:

How Does Medical Care Respond to Prices?, *Joshua Gottlieb*, Harvard University

The Impact of Depreciation Savings on Investment: Evidence from the Corporate Alternative Minimum Tax, *Jonsang Park*, University of Michigan

##### LOCATION: SESSIONS/COLLEGE/CANAL/ BENEVOLENT

Noon – 1:30 PM Luncheon Speaker:

**Karl E. Case**, Professor of Economics, Emeritus, Wellesley College

### CONCURRENT SESSIONS 1:45 – 3:15 PM

#### THE RETIREMENT BUCKET: HOW LEAKY IS IT AND WHAT'S LEFT AT THE TOP OF THE HILL?

##### LOCATION: MARQUIS BALLROOM

**Organizer/Moderator:** Peter Brady, Investment Company Institute

##### Presentations:

Which Individuals Don't Pay Back Their 401(k) Loans?, *Sarah Holden*, Investment Company Institute and *Kevin Pierce*, Internal Revenue Service  
Early Withdrawals from Retirement Accounts in the Great Recession, *John Sabelhaus*, Federal Reserve Board of Governors and *Victoria Bryant*, Internal Revenue Service

Why Are There So Many Pension Benefits Reported on Tax Returns?

*Peter Brady*, Investment Company Institute and *Kevin Pierce*, Internal Revenue Service

Estate Taxes, Charitable Giving, and Transfers to Spouses: Evidence from the Economic Growth and Tax Relief Reconciliation Act, *Sonja Pippin* and *Elena Tchiglaeva*, University of Nevada Reno

**Discussants:** *Stephen Utkus*, Vanguard, *Ithai Lurie* and *David Joulfaian*, U.S. Department of the Treasury, Office of Tax Analysis and *Jonathan Forman*, University of Oklahoma College of Law



## PERCEPTIONS, FRICTIONS AND BEHAVIORAL RESPONSES TO INCOME TAXES

**LOCATION: ANGEL**

**Organizer/Moderator:** Damon Jones, University of Chicago

### Presentations:

Perceptions of the Tax Code: Evidence from Low-Income Tax Filers, *Damon Jones*, University of Chicago, *Alexander Gelber*, The Wharton School, University of Pennsylvania and NBER and *Dayanand Manoli*, University of Texas at Austin

Individual Earnings Adjustment to Policy: Evidence from the Social Security Earnings Test, *Daniel Sacks*, The Wharton School, University of Pennsylvania and *Alexander Gelber*, The Wharton School, University of Pennsylvania and NBER

Behavioral Responses to Anticipated Wage Changes: Evidence from United States Tax Data, *Dayanand Manoli*, University of Texas at Austin

Effects of Recent Recession on EITC Recipients, *Janet Holtzblatt*, Congressional Budget Office and *Deena Ackerman*, U.S. Department of the Treasury, Office of Tax Analysis

**Discussants:** *Daniel Sacks*, The Wharton School, University of Pennsylvania, *Dayanand Manoli*, University of Texas at Austin and *Damon Jones*, University of Chicago

## STATE CORPORATE INCOME TAX POLICIES AND EFFECTS

**LOCATION: SMITHFIELD**

**Organizer/Moderator:** David Merriman, University of Illinois, Chicago

### Presentations:

A Spatial Analysis of Recent Changes in Corporate Income Taxes, *Zhou Yang*, Robert Morris University and *William Fox*, University of Tennessee, Knoxville

The Effects of Changes in State Tax Enforcement on Corporate Income Tax Collections, *Sanjay Gupta*, Michigan State University

An Investigation of the Shifting State Corporate Income Tax Nexus Standard, *Ann Boyd Davis*, Tennessee Tech University and *Amy Hageman*, Kansas State University

Replicating and Expanding Goolsbee and Maydew's Study of U.S. State Corporate Income Tax Apportionment, *David Merriman*, University of Illinois, Chicago

**Discussants:** *Kelly Edmiston*, Federal Reserve Bank of Kansas City, *Rebekah McCarty*, Northeastern University and *Charles Swenson*, University of Southern California

## QUANTATIVE STUDIES OF CHARITABLE GIVING: BEHAVIOR OF DONORS AND FIRMS

**LOCATION: LINCOLN**

**Organizer/Moderator:** Brian Galle, Boston College Law School

### Presentations:

Are Existing Price-Elasticity of Giving Results Misleading for Policy Makers?: Evidence from the Price-Elasticity of Nonprofit Fund Raising, *Brian Galle*, Boston College Law School and *Austin Nichols*, The Urban Institute

Crowding-Out Charitable Contributions in Canada: New Knowledge from the North, *Abigail Payne*, McMaster University and *James Andreoni*, University of California, San Diego

Evaluating Options for Reforming the Charitable Income Tax Deduction, *Joseph Rosenberg*, The Urban Institute and *Joseph Cordes*, The George Washington University

Tax Expenditure Salience, *Yair Listokin*, Yale University and *Jacob Goldin*, Princeton University

**Discussants:** *Bradley Heim*, Indiana University and *C. Eugene Steuerle*, The Urban Institute

## ECONOMIC DEVELOPMENT IMPACTS OF STATE/LOCAL PROGRAM AND POLICIES

**LOCATION: REPRISAL/BRITANNIA**

**Organizer/Moderator:** Jim Landers, Indiana Legislative Services Agency

### Presentations:

Leveraging Federal Resources to Maximize the Impact of State Tax Incentives for Economic Development, *Jeffrey Oakman* and *Marvin Ward*, DC Office of the Chief Financial Officer

The Impact of Bus Transit on Employment and Social Service Expenditures, *Dagney Faulk* and *Michael Hicks*, Ball State University

The Effect of Georgia's Job Tax Credit on Firm Employment, *Laura Wheeler*, *Shiferaw Gurmu* and *David Sjoquist*, Georgia State University

The Effects of Changes in Property Tax Rates and School Spending on Residential and Business Property Value Growth, *Mark Skidmore*, Michigan State University

**Discussants:** *Jeff Chapman*, The Pew Charitable Trusts and *Mehmet Tosun*, University of Nevada-Reno

## USING LOCAL TAX DATA TO STUDY FISCAL COMPETITION AND POLITICS

**LOCATION: DEFIANCE/REPUBLIC**

**Organizer/Moderator:** David Agrawal, University of Georgia

### Presentations:

Culture and Taxes. Towards Identifying Tax Competition, *Raphael Parchet* and *Beatrix Eugster*, University of Lausanne

Local Option Sales Taxes and Asymmetric Fiscal Competition, *Gregory Burge* and *Cynthia Rogers*, University of Oklahoma

State Pension Funding Practices and the Great Recession of 2007-2009, *Jason Seligman*, The Ohio State University

**Discussants:** *Shawn Rohlin*, Kent State University, *William Fox*, University of Tennessee, Knoxville and *Kim Rueben*, Urban-Brookings Tax Policy Center

FOYER

Coffee Break 3:15 – 3:30 PM

## CONCURRENT SESSIONS 3:30 – 5:00 PM

### STATE AND LOCAL GOVERNMENT

**LOCATION: MARQUIS BALLROOM**

**Organizer/Moderator:** Cynthia Rogers, University of Oklahoma

### Presentations:

A Normative Analysis of Sales Tax Holidays, *Mark Phillips*, University of Southern California

An Overview and Analysis of State and Local Government Capital Expenditure, *Ronald Fisher*, Michigan State University and *Robert W. Wassmer*, California State University, Sacramento

The Fiscal Sustainability of State and Local Governments, *Bo Zhao* and *David Coyne*, Federal Reserve Bank of Boston

The Role of Local Revenue and Expenditure Limitations in Shaping the Composition of Debt and Its Implications for Efficiency, and Intergenerational and Intergovernmental Equity in Local Public Finance, *Michael Hayes*, *Daniel Mullins* and *Chad Smith*, American University

**Discussants:** *Brian Hill*, Salisbury University, *Charles Swenson*, University of Southern California, *Rebekah McCarty*, Northeastern University and *Pavel Yakovlev*, Duquesne University

### Photo Credits

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Statehouse – Courtesy of Nicholas Millard

Skyline (night) – Courtesy of Marianne Lee

Skyline (day) – Courtesy of Providence Warwick Convention & Visitors Bureau

Board Meeting Friday, November 16, 6:30 – 8:30 PM

LOCATION: ANGEL ROOM



## POLITICAL ECONOMY AND BEHAVIORAL ECONOMICS IN LOCAL PUBLIC FINANCE

### LOCATION: ANGEL

**Organizer/Moderator:** Leah Brooks, Federal Reserve Board of Governors

#### Presentations:

The Impact of Tax Exclusive and Inclusive Prices on Demand, *Naomi Feldman*, Federal Reserve Board of Governors

The Hated Property Tax: Salience, Tax Rates, and Tax Revolts, *Marika Cabral*, University of Texas at Austin and *Caroline Hoxby*, Stanford University

Political Equilibrium and the Leaky Bucket of Redistribution: Evidence from the Community Development Block Grant Program, *Leah Brooks*, Federal Reserve Board of Governors and *Maxim Sinitsyn*, McGill University

Conflicting Missions: The Impact of Transitory Grants on the Allocation of School Expenditure, *Huarui Chen*, University of Tennessee, Knoxville

**Discussants:** *Kory Kroft*, University of Toronto, *Byron Lutz* and *Laura Feiveson*, Federal Reserve Board of Governors and *Andrew Hanson*, Marquette University

## MUNICIPAL FINANCES AND THE PROPERTY TAX BASE

### LOCATION: REPRISAL/ BRITANNIA

**Organizer/Moderator:** Joan Youngman, Lincoln Institute of Land Policy

#### Presentations:

The State of Local Government Pensions: A Preliminary Inquiry, *Tracy Gordon*, The Brookings Institution

Rethinking Property Tax Incentives for Business, *Daphne Kenyon* and *Adam Langley*, Lincoln Institute of Land Policy

Managing City Finances: Lessons for Policymakers, *Robert Inman*, The Wharton School, University of Pennsylvania

Property Tax Salience and Payment Delinquency, *Sebastien Bradley*, Drexel University

**Discussants:** *Mark Haveman*, Minnesota Taxpayers Association, *John Anderson*, University of Nebraska, Lincoln and *Andrew Reschovsky*, University of Wisconsin, Madison

## EDUCATION

### LOCATION: DEFIANCE/REPUBLIC

**Organizer/Moderator:** Leslie Papke, Michigan State University

#### Presentations:

Charter School Entry and School Choice: The Case of Washington, D.C., *Maria Marta Ferreyra*, Carnegie Mellon University

Educational Saving Incentives for Low-Income Families: Experimental Evidence from the Michigan SEED Program, *Alissa Dubnicki* and *Gary Engelhardt*, Syracuse University, *Ellen Marks* and *Bryan Rhodes*, Research Triangle Institute

Tax Benefits for Graduate Education: Incentives for Whom?, *Steven Bednar*, Elon University and *Dora Gicheva*, UNC Greensboro

Employment Outcomes for College Graduates: Does Attending a For-profit University Make a Difference?, *Laura Ullrich*, Winthrop University and *Emily K. Pratt*, University of Tennessee, Knoxville

**Discussants:** *Estelle Dauchy*, New Economic School (NES) Moscow and *Paul Thompson*, Michigan State University

## INCIDENCE

### LOCATION: SMITHFIELD

**Organizer/Moderator:** Justin Marion, University of California, Santa Cruz

#### Presentations:

Do the Laws of Tax Incidence Hold? Point of Collection and the Pass-through of State Diesel Taxes, *Justin Marion*, University of California, Santa Cruz, *Wojciech Kopczuk*, Columbia University, *Erich Muehlegger*, Harvard University and *Joel Slemrod*, University of Michigan

The Incidence of Bank Regulations and Taxes on Wages: Evidence from U.S. States, *Timothy Goodspeed*, CUNY, Hunter College

Tax Incidence: Do Institutions Matter? An Experimental Study, *Mark Rider*, Georgia State University

Sharing the Burden: Empirical Evidence on Corporate Tax Incidence, *Nadja Dwenger*, Max Planck Institute for Tax Law and Public Finance, *Pia Rattenhuber*, DIW and *Viktor Steiner*, Free University of Berlin

**Discussants:** *James Alm*, Tulane University, *David Merriman*, University of Illinois, Chicago, *Andreas Peichl*, IZA - Institute for the Study of Labor and *Sutirtha Bagchi*, University of Michigan

## ENERGY AND THE ENVIRONMENT

### LOCATION: LINCOLN

**Organizer/Moderator:** Thomas Neubig, Ernst & Young LLP

#### Presentations:

Energy-Efficient Tax Credits: Experimental Evidence on the Relative Power of Tax Incentives, *Michaela Morrow*, Northeastern University, *Shane Stinson*, *Beau Barnes* and *Steve Buchheit*, Texas Tech University

The Effect of Environmental Sin Taxes: Evidence from the D.C. Area Shopping Bag Tax, *Tatiana Homonoff*, Princeton University

Mining Taxation and Global Investment: Evaluating the Trade-off Between "Fair Share" of Resource Rents and Mining Development, *Thomas Neubig*, *Katie Ballard*, *Robert Cline* and *Andrew Phillips*, Ernst & Young LLP

**Discussants:** *Natasha Avendano Garcia*, Colombian DIAN and *Curtis Carlson*, U.S. Department of the Treasury, Office of Tax Analysis

## GENERAL SESSION 5:00 - 6:00 PM

### LOCATION: MARQUIS BALLROOM

#### ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION

**Presidential Address,** *Matthew N. Murray*, University of Tennessee, Knoxville

**Presentation of awards:** Dissertation Award, *Richard Musgrave*  
Prize, and Referee of the Year Award

### LOCATION: SESSIONS/COLLEGE/CANAL/BENEVOLENT

Reception 6:15 - 7:15 PM

Honoring David Sjoquist, 2012 Steven Gold Award Recipient

## FRIDAY, NOVEMBER 16

### CONCURRENT SESSIONS: 8:30 - 10:00 AM

#### RECENT ADVANCES IN OPTIMAL TAXATION

##### LOCATION: REPRISAL

**Organizer Moderator:** *Andreas Peichl*, IZA - Institute for the Study of Labor

##### Presentations:

Optimal Taxation of Top Labor Incomes: A Tale of Three Elasticities, *Stefanie Stantcheva*, MIT and *Emmanuel Saez*, UC Berkeley

Why Do We Redistribute so Much but Tag so Little? The Principle of Equal Sacrifice and Optimal Taxation, *Matthew Weinzierl*, Harvard Business School

Gender-Based and Couple-Based Taxation, *Spencer Bastani*, Uppsala University

The World is Flat: Existing Tax Benefit Systems Approximate a Linear One, *Andreas Peichl*, IZA - Institute for the Study of Labor

**Discussants:** *Bernard Salanie*, Columbia University, *Casey Rothschild*, Wellesley College and *Matthew Weinzierl*, Harvard Business School

#### PROPERTY TAX PART I

##### LOCATION: MARQUIS BALLROOM

**Organizer/Moderator:** *Robert Strauss*, Carnegie Mellon University

##### Presentations:

The Fiscal Incidence of the Nonprofit Property Tax Exemption, *Joseph Cordes*, The George Washington University

The Fixed-Bracket Average Treatment Effect: A Constructive Alternative to LATE Analysis for Tax Policy, *Caroline Weber*, University of Oregon

Estimating the Income Elasticity of the Property Tax Base, *John Anderson*, University of Nebraska, Lincoln

The Future of the Property Tax: Institutional Factors Which Shape its Acceptability, Yield and Burden Distribution, *Daniel Mullins*, American University and *Marvin Ward, Jr.*, DC Office of the Chief Financial Officer

**Discussants:** *John Mikesell*, Indiana University and *George Clarke*, Texas A&M International University



## ISSUES IN STATE AND LOCAL FISCAL HEALTH

### LOCATION: SMITHFIELD

**Organizer/Moderator:** Gary Wagner, Old Dominion University

#### **Presentations:**

State Budgeting in the Long and Short Term, *Kim Rueben* and *Norton Francis*, Urban-Brookings Tax Policy Center

A Positive Model of Public Pension Funding, *Erik Elder*, University of Arkansas at Little Rock and *Gary Wagner*, Old Dominion University

State Fiscal Slack and Credit Quality, *Shanna Rose* and *Daniel Smith*, NYU

**Discussants:** *Thomas Garrett*, University of Mississippi and *Bo Zhao*, Federal Reserve Bank of Boston

## LONG-TERM FISCAL BALANCE AND FISCAL SUSTAINABILITY: CURRENT ISSUES AND PERSPECTIVES

### LOCATION: DEFIANCE/REPUBLIC

**Organizer/Moderator:** *Ranjana Madhusudhan*, New Jersey Department of the Treasury

#### **Presentations:**

Fiscal Reforms and Fiscal Sustainability in Europe, *Stefania Zotteri*, Banca d'Italia

Report on the Volker-Ravitch Task Force on the State Budget Crisis, *Donald Boyd*, SUNY and Rockefeller Institute of Government

Long-Term State Fiscal Outlook: An Analysis, *Stanley Czerwinski*, U.S. Government Accountability Office

**Discussants:** *Tracy Gordon*, The Brookings Institution, *Andrew Haughwout*, New York Federal Reserve Bank and *Diane Lim Rogers*, Concord Coalition

## TAXATION IN DEVELOPING COUNTRIES

### LOCATION: LINCOLN

**Organizer/Moderator:** *Dina Pomeranz*, Harvard Business School

#### **Presentations:**

Monitoring and Its Interaction with Punishment in Tax Enforcement: Evidence from a Regression Discontinuity Design, *Gabriela Aparicio* and *M. Shahe Emran*, The George Washington University

Tax Me, But Spend Wisely: The Political Economy of Taxes, Theory and Evidence from Brazil, *Lucie Gadenne*, Paris School of Economics

Tax Me if You Can: Third-party Cross-Checks and Evasion Substitution, *Dina Pomeranz*, Harvard Business School, *Paul Carrillo*, The George Washington University and *Monica Singhal*, Harvard Kennedy School

Truth or Consequences? Lessons from Matched Survey and Administrative Data for American Small Businesses, *Tami Gurley-Calvez*, University of Kansas and *Donald Bruce*, University of Tennessee, Knoxville

**Discussants:** *Lorenzo Casaburi*, Harvard University, *Joel Slemrod* and *James R. Hines Jr.*, University of Michigan and *Oyebola Olabisi*, Harvard Kennedy School

## INCOME TAX

### LOCATION: ANGEL

**Organizer/Moderator:** *Bradley Heim*, Indiana University

#### **Presentations:**

The Dynamics of Earned Income Tax Credit Receipt Among Single Mothers, *Bradley Heim*, Indiana University and *Ithai Lurie*, U.S. Department of the Treasury, Office of Tax Analysis

A Re-balancing Act? Understanding Patterns in Refunds and Balances Due, *Patricia Tong*, *Laura Kawano* and *Shanthi Ramnath*, U.S. Department of the Treasury, Office of Tax Analysis

Myopia and the Effects of Social Security and Capital Taxation on Labor Supply, *Louis Kaplow*, Harvard University Law School

Flight of the Millionaires? Two Natural Experiments on Taxing Top Earners in California, *Charles Varner*, Princeton University and *Cristobal Young*, Stanford University

**Discussants:** *Sara LaLumia*, Williams College and *Seth Giertz*, University of Nebraska, Lincoln

## CONCURRENT SESSIONS 10:15 - 11:45 AM

## LOCAL GOVERNMENT FINANCES AT THE CROSSROADS — ONCE AGAIN

### LOCATION: MARQUIS BALLROOM

**Organizer/Moderator:** *James Alm*, Tulane University

#### **Presentations:**

Foreclosures and Local Government Revenue from the Property Tax, *James Alm*, Tulane University and *David Sjoquist* and *Robert Buschman*, Georgia State University

What Do Million Dollar Facilities Really Do?, *Carlianne Patrick*, Georgia State University

The Prospects for School Property Tax Revenue in the Wake of the "Great Recession", *Andrew Reschovsky*, *Lindsay Amiel* and *Steven Deller*, University of Wisconsin, Madison

The Lock-In Effect of Housing Transfer Taxes: Evidence from a Notched Change in D.C. Policy, *Caroline Weber*, University of Oregon, *Joel Slemrod*, University of Michigan and *Hui Shan*, Federal Reserve Board of Governors

**Discussants:** *Andrew Hanson*, Marquette University, *David R. Agrawal*, University of Georgia, *John Anderson*, University of Nebraska, Lincoln and *Tami Gurley-Calvez*, University of Kansas

## PLACE-MAKING POLICIES IN FEDERATIONS

### LOCATION: DEFIANCE/REPUBLIC

**Organizer/Moderator:** *David Albouy*, University of Michigan

#### **Presentations:**

The Impact of Rebuilding Grants and Wage Subsidies on the Resettlement Choices of Hurricane Katrina Victims, *Jesse Gregory*, University of Michigan

Was There a "Race to the Bottom" After Welfare Reform?, *Sarah Burns*, University of Kentucky

Estimating the Incidence of Government Spending, *Juan Carlos Suárez Serrato*, UC Berkeley

Urban Quantities and Amenities, *David Albouy*, University of Michigan

**Discussants:** *Nate Baum-Snow* and *Brian Knight*, Brown University

## FISCAL DECENTRALIZATION AND LOCAL GOVERNANCE IN DEVELOPING ECONOMIES

### LOCATION: REPRISAL

**Organizer:** *Jameson Boex*, The Urban Institute

**Moderator:** *François Vaillancourt*, Université de Montréal

#### **Presentations:**

Decentralization and Local Public Sector Finance: Looking Beyond Elected Local Governments, *Jameson Boex*, The Urban Institute

An Evaluation of the 1997 Fiscal Decentralization Reform in Mexico: The Case of the Health Sector, *Carolina Rodriguez Zamora* and *Andre Martinez Fritscher*, Banco de Mexico

Slack Resources and Asymmetric Responses to State Aid Changes, *Phuong Nguyen-Hoang*, University of Iowa and *Yilin Hou*, University of Georgia

Empirical Evidence on Tax Information Sharing Among Sub-Central Administrations, *Luca Salvadori*, *Alejandro Esteller-Morse* and *Jose Duran*, University of Barcelona & IEB

**Discussants:** *François Vaillancourt*, Université de Montréal and *Jameson Boex*, The Urban Institute

## CONTROVERSIES IN PROPERTY ASSESSMENT

### LOCATION: BRITANNIA

**Organizer/Moderator:** *Justin Ross*, Indiana University

#### **Presentations:**

Stability and Equity of Current Market Value Property Tax Assessment in an Era of Concentrated Foreclosures, *Seth Peyton*, Indiana University

The Effects of Property Tax Protests on the Assessment Uniformity of Residential Properties, *Elizabeth Plummer*, Texas Christian University

Fiscal Illusion from Property Reassessment? An Empirical Test of the Residual View, *Justin Ross* and *Wenli Yan*, Indiana University

Disparate and Dynamic Distributions of Property Assessments, *William M. Doerner*, Federal Housing Finance Agency

**Discussant:** *Denvil Duncan*, Indiana University



## WHAT DO VOTERS WANT? DETERMINANTS OF STATE AND LOCAL TAXES AND SPENDING

### LOCATION: SMITH

**Organizer/Moderator:** *Tracy Gordon*, The Brookings Institution

#### Presentations:

The Political Economy of Higher Education Funding: Evidence from Survey Data, *Eric Brunner*, Georgia State University and *Erik Johnson*, Quinnipiac University

TABOR: The Effects of Most Stringent Tax and Expenditure Limitation in the United States, *Byron Lutz*, Federal Reserve Board of Governors and *Paul Eliason*, Duke University

On the Effect of Income, Income Inequality, and Politics in Determining Big City Revenues, *Howard Chernick*, CUNY, Hunter College, *Adam Langley*, Lincoln Institute and *Andrew Reschovsky*, University of Wisconsin, Madison

Property Tax Stability: A Tax System Model of Base and Revenue Dynamics Through the Great Recession and Beyond, *John L. Mikesell*, Indiana University

**Discussants:** *Kim Rueben*, Urban-Brookings Tax Policy Center and *Shanna Rose*, NYU

## TERRITORIAL TAXATION: CHALLENGES AND ALTERNATIVES

### LOCATION: LINCOLN

**Organizer/Moderator:** *Jane Gravelle*, Congressional Research Service

#### Presentations:

Where in the World Are "Permanently Reinvested" Foreign Earnings?, *Leslie Robinson*, Dartmouth College and *Jennifer Blouin*, The Wharton School, University of Pennsylvania

Who Will Benefit from a Territorial Tax? Characteristics of Multinational Firms, *Jennifer Gravelle*, Congressional Budget Office

Designing a Territorial Tax System – Pitfalls and Possibilities, *Stephen Shay*, Harvard Law School

Moving to a Territorial Tax: Economic Effects, Design Considerations, and Alternatives, *Jane Gravelle*, Congressional Research Service

**Discussants:** *Martin Sullivan*, Tax Analysts and *Rosanne Altschuler*, Rutgers University

### LOCATION: SESSIONS/COLLEGE/CANAL/ BENEVOLENT

Noon – 1:30 PM Luncheon Speaker:

**Lawrence H. Summers**, Charles W. Eliot University Professor, Harvard University, Harvard Kennedy School

Honoring Amy Finkelstein, MIT, 2012 Clark Medal Recipient

## CONCURRENT SESSION 1:45 – 3:15 PM

### HEALTH POLICY

#### LOCATION: MARQUIS BALLROOM

**Organizer/Moderator:** *Marika Cabral*, University of Texas at Austin

#### Presentations:

Age-Based Heterogeneity and Pricing Regulation on the Massachusetts Health Insurance Exchange, *Keith Ericson*, Boston University and *Amanda Starc*, The Wharton School, University of Pennsylvania

Negative Tests and the Efficiency of Medical Care: Investigating the Determinants of Imaging Overuse, *Jason Abaluck*, NBER and *Leila Agha*, MIT

Do Physicians' Financial Incentives Affect Treatment Patterns and Patient Health?, *Jeffrey Clemens*, Stanford University and *Joshua Gottlieb*, University of British Columbia

Effects of a Tax Cap on Health Insurance Plan Choice: Evidence from a Natural Experiment, *Leonard E. Burman* and *Liu Tian*, Syracuse University and *Gillian Hunter*, U.S. Department of the Treasury, Office of Tax Analysis

**Discussants:** *Marika Cabral*, University of Texas at Austin, *Heidi Williams*, MIT and *Neale Mahoney*, Harvard University

## ISSUES IN STATE PUBLIC FINANCE

### LOCATION: SMITH

**Organizer/Moderator:** *Mehmet Tosun*, University of Nevada-Reno

#### Presentations:

State Revenue Forecasts as Political and Technical Problems: The Role of Accuracy and Acceptance in the Budget Process, *Justin Ross* and *John Mikesell*, Indiana University

Legislative Term Limits and State Aid to Local Governments, *Pavel Yakovlev*, Duquesne University and *Mehmet Tosun*, University of Nevada-Reno

Redistributive State Income Taxes, Migration and Wage Capitalization, *Seth Giertz*, University of Nebraska, Lincoln and *Mehmet Tosun*, University of Nevada-Reno

Who Pays When the State Wins? Estimates of the Incidence of State Casino Taxes, *Jim Landers*, Indiana Legislative Services Agency

**Discussants:** *Gary Wagner*, Old Dominion University and *Jon Bakija*, Williams College

## FORECLOSURES, THE SUBPRIME CRISIS AND LOCAL REVENUE

### LOCATION: DEFIANCE/REPUBLIC

**Organizer/ Moderator:** *Ron Cheung*, Oberlin College

#### Presentations:

Homeowner Distress, House Price Declines and the Role of Homeowners' Associations, *Ron Cheung*, Oberlin College, *Chris Cunningham*, Federal Reserve Bank of Atlanta and *Rachel Meltzer*, The New School

Did Behavioral Biases Mitigate the Foreclosure Crisis of the 2000s?, *Jane Dokko*, Federal Reserve Board of Governors

Did Affordable Housing Legislation Contribute to the Subprime Securities Boom?, *Ruben Hernandez* and *Michael Owyang*, Federal Reserve Bank of St. Louis and *Andra Ghent*, Baruch College

Stabilization, Redistribution and the Political Cycle in the United States, *Mathias Dolls*, IZA - Institute for the Study of Labor

**Discussants:** *Gregory Burge*, University of Oklahoma, *Rajdeep Sengupta*, Federal Reserve Bank of St. Louis, *Shawn Rohlin*, Kent State University and *Chris Cunningham*, Federal Reserve Bank of Atlanta

## TAX POLICY LESSONS FROM UNITED STATES ADMINISTRATIVE DATA

### LOCATION: LINCOLN

**Organizer/Moderator:** *John Friedman*, Harvard University

#### Presentations:

Taxes, Birth Timing, and Maternal Labor Supply, *Sara Lalumia*, Williams College, *James Sallee*, University of Chicago and *Nickolas Turner*, U.S. Department of the Treasury, Office of Tax Analysis

Why Are Benefits Left on the Table? Assessing the Role of Information, Complexity, and Stigma with an IRS Field Experiment, *Saurabh Bhargava*, Carnegie Mellon and *Dayanand Manoli*, University of Texas at Austin

Lasting Impact of Law Enforcement: Analysis of Tax Audits in the U.S., *Jason DeBacker*, Middle Tennessee State University, *Bradley Heim* and *Anh Tran*, Indiana University and *Alex Yuskavage*, U. S. Department of the Treasury, Office of Tax Analysis

Does a Mother's Access to Medicaid During Pregnancy Affect the Child's Long-Term Outcomes?, *David Brown* and *Ithai Lurie*, U.S. Department of the Treasury, Office of Tax Analysis and *Amanda Kowalski*, Yale University

**Discussant:** *Wojciech Kopchuk*, Columbia University

## RECESSION

### LOCATION: REPRISAL

**Organizer/Moderator:** *Howard Chernick*, CUNY, Hunter College

#### Presentations:

The 2009 Stimulus: Directly Created and Saved Jobs Were Primarily in Government, *Bill Dupor*, Ohio State University

When the Tide Goes Out: Unemployment Insurance Trust Funds and the Great Recession, Lessons for and from New England, *Jennifer Weiner*, Federal Reserve Bank of Boston

Is There a Trade-off Between Revenue Volatility and Tax Progressivity? The Great Recession and State Tax Revenues, *Howard Chernick* and *Cordelia Reimers*, CUNY, Hunter College and *Jennifer Tennant*, Ithaca College

Time Consistent Optimal Fiscal Policy over the Business Cycle, *Zhigang Feng*, University of Zurich

**Discussants:** *David Merriman* and *Richard Dye*, University of Illinois at Chicago



## TAX COMPLIANCE COSTS

### LOCATION: ANGEL

**Organizer/Moderator:** John Hasseldine, University of New Hampshire  
**Presentations:**

A Comparative Analysis of Tax Compliance Costs and the role of Special Concessions and Regimes for Small Businesses in Australia, Canada, South Africa and the United Kingdom, *Ann Hansford*, University of Exeter, *Sharon Smulders*, University of Pretoria, *Chris Evans*, University of New South Wales, *John Hasseldine*, University of New Hampshire, *Philip Lignier*, University of Tasmania and *is Vaillancourt*, Université de Montreal

International Comparative Study of Tax Compliance Costs and Benefits in Small Businesses: Evidence from Canada, *François Vaillancourt*, Université de Montreal

The Rise and Rise of Tax Compliance Costs for the Small Business Sector in Australia, *Philip Lignier*, University of Tasmania and *Chris Evans*, University of New South Wales

Tax Reporting Behavior: Underreporting Opportunities and Pre-populated Tax Returns, *David Bruner* and *Michael McKee*, Appalachian State University, *Michael Jones*, Bridgewater State University and *Christian Vossler*, University of Tennessee, Knoxville

**Discussant:** Joel Slemrod, University of Michigan

## GRADUATE STUDENT SESSION

### LOCATION: BRITANNIA

**Organizer/Moderator:** Andrew Hanson, Marquette University  
**Presentations:**

*Michael Best*, London School of Economics

*David Cashin*, University of Michigan

*Ben Marx*, Columbia University

**Discussants:** Gregory Burge, University of Oklahoma, *Denvil Duncan*, Indiana University and *Caroline Weber*, University of Oregon

FOYER Coffee Break 3:15 – 3:30 PM

## GENERAL SESSION 3:30 – 5:00 PM

### LOCATION: MARQUIS BALLROOM

## GENERAL SESSION IN HONOR OF JOEL SLEMRD, 2012 HOLLAND AWARD RECIPIENT

**Organizer:** James R. Hines Jr., University of Michigan

**Moderator:** Jon Bakija, Williams College

**Presentations:** Leonard E. Burman, Syracuse University, *William G. Gale*, The Brookings Institution, *Wojciech Kopczuk*, Columbia University, *Rosanne Altshuler*, Rutgers University and *James R. Hines Jr.*, University of Michigan

### LOCATION: SESSIONS/COLLEGE/CANAL/BENEVOLENT

Reception 5:15–6:15 PM

In Honor of Joel Slemrod, 2012 Holland Award Recipient

## SATURDAY, NOVEMBER 17

### CONCURRENT SESSIONS 8:30 – 10:00 AM

## TAX AND TRANSFER POLICIES: OBESITY AND NUTRITION

### LOCATION: SMITHFIELD

**Organizer/Moderator:** Stacy Dickert-Conlin, Michigan State University  
**Presentations:**

Food Prices and the Dynamics of Body Weight, *Yuhui Zheng*, Harvard University, *Dana Goldman* and *Darius Lakdawalla*, University of Southern California

Non-Linear Effects of Soda Taxes on Consumption and Weight Outcomes, *Nathan Tefft*, University of Washington, *David Frisvold*, Emory University and *Jason Fletcher*, Yale University

The Effect of Safety Net Programs on Food Insecurity, *Lara Shore-Sheppard*, *Lucie Schmidt* and *Tara Watson*, Williams College

Earned Income Tax Credit and the Educational Progress of Single Mothers, *Linda K. Carter*, Baylor University

**Discussants:** Reagan Baughman, University of New Hampshire and Stacy Dickert-Conlin, Michigan State University

## STATE FISCAL CRISES: STRUCTURAL PROBLEMS AND POSSIBLE SOLUTIONS

### LOCATION: DEFIANCE/REPUBLIC

**Organizer:** Darien Shanske, UC Hastings College of Law

**Moderator:** Tracy Gordon, The Brookings Institution

### Presentations:

The Consequences of State Fiscal Structures for State Fiscal Crises, *Nathan Anderson*, Northwestern University and *Teresa Garcia-Mila*, Universitat Pompeu Fabra

The New Fiscal Politics, Government Shutdowns, and the Case for Default Budgets, *David Gamage*, UC Berkeley School of Law  
Sales Tax Exceptionalism, *Andrew Haile*, Elon University School of Law  
Property Tax Withholding: What, How, Why Now, *Darien Shanske*, UC Hastings College of Law

**Discussants:** Jeffrey Clemens, Stanford University, *Stephen Sheffrin*, Tulane University, *Kirk Stark*, UCLA School of Law and *Nathan Anderson*, Northwestern University

## PROPERTY TAX ASSESSMENT PRACTICES

### LOCATION: SESSIONS

**Organizer/Moderator:** Gregory Burge, University of Oklahoma

### Presentations:

Institutional Determinants of Assessment Quality for the Purposes of Property Taxation, *Olha Krupa*, Seattle University

Determinants of Fractional Assessment Practice in Local Property Taxation: An Empirical Examination, *Andy Hultquist*, University of North Dakota and *Tricia Petras*, The Ohio State University

Estimating the Costs and Consequences of Assessment Limits, *Michael Bell*, The George Washington University

Measuring the Depreciation in Real Estate Assessment Quality in Pennsylvania: 1988–2009, *Robert Strauss* and *Elaine Wei*, Carnegie Mellon University

**Discussants:** Justin Ross, Indiana University and *William Doerner*, Federal Housing Finance Agency

## UNEMPLOYMENT INSURANCE

### LOCATION: COLLEGE

**Organizer/Moderator:** Till von Wachter, UCLA

### Presentations:

The Effect of Unemployment Insurance Extensions on Reemployment Wages, *Till von Wachter*, UCLA

Behavioral Responses to Unemployment Insurance over the Business Cycle, *Camille Landais*, Stanford University

Reservation Wage Over the Spell of Unemployment: Evidence from High-Frequency Panel Data, *Andreas I. Mueller*, Columbia University

Optimal Unemployment Insurance in a Screening Model, *Kory Kroft*, University of Toronto, *Fabian Lange*, Yale University and *Matthew Notowidigdo*, The University of Chicago Booth School of Business

**Discussants:** TBD

## HOW DO STATE AND LOCAL POLICY MAKERS AND THE MEDIA GET "OBJECTIVE" TAX POLICY ANALYSIS? (Panel Discussion)

### LOCATION: REPRISAL/ BRITANNIA

**Organizer/Moderator:** Robert Tannenwald, Brandeis University

**Panelists:** *Laura Wheeler*, Georgia State University, *David Sullivan*, Rhode Island Department of Taxation, *Neil Downing*, Rhode Island Department of Taxation and former reporter for the *Providence Journal*, *Jim Landers*, Indiana Legislative Services Agency and *David Luberoff*, Harvard Kennedy School

## EFFICIENT AND OPTIMAL TAXATION

### LOCATION: LINCOLN

**Organizer/Moderator:** Michael Conlin, Michigan State University

### Presentations:

Electing to Reveal: The Election to Itemize Deductions as an Information-Forcing Screen, *Emily Ann Satterthwaite*, University of Toronto

Optimal Taxation when Income is Uncertain: An Empirical Approach, *Akshaya Jha*, Stanford University

Optimal Tax Salience, *Jacob Goldin*, Princeton University

Provision of Local Public Goods, *Michael Conlin*, Michigan State University

**Discussants:** Michael Conlin, Michigan State University, *Samara Gunter*, Colby College, *Constantine Angyridis*, Ryerson University and *Peter Brady*, Investment Company Institute



## CONCURRENT SESSIONS 10:15 – 11:45 AM

## HEALTH

## LOCATION: REPRISAL/ BRITANNIA

**Organizer/Moderator:** Reagan Baughman, University of New Hampshire  
**Presentations:**

Cigarette Taxes, Smoking -- and Exercise?, Karen Conway and David Niles, University of New Hampshire

The Effect of Anti-Smoking Policy on Birth Outcomes: The Relative Effects of Cigarette Taxes and Smoking Bans, Reagan Baughman and Jia Gao, University of New Hampshire

The Role of Advertising in the Growth of the SNAP Caseload, Stacy Dickert-Conlin, Michigan State University, Katie Fitzpatrick, Seattle University and Laura Tiehen, Economic Research Service

How Do Alternative Nutrition Assistance Programs Affect Health Outcomes?, Tami Gurley-Calvez, University of Kansas, Brian Hill, Salisbury University and Patrick Manzi, West Virginia University

**Discussants:** Anna Aizer, Brown University and Sara LaLumia, Williams College

## FROM E-COMMERCE TO THE CLOUD: RESEARCH ON STATE TAX NEXUS

## LOCATION: DEFIANCE/REPUBLIC

**Organizer:** LeAnn Luna, University of Tennessee, Knoxville

**Moderator:** Donna Bobek Schmitt, University of Central Florida

**Presentations:**

Why do Firms Collect the Sales Tax for States?, Donald Bruce, William Fox and LeAnn Luna, University of Tennessee, Knoxville

Navigating the Amazon: What Determines Agreements Between State Governments and Amazon.com?, Sarah Larson, Indiana University

State and Local Taxation of Cloud Computing: A Normative Approach, John Swain, University of Arizona

An Exploration of the Antecedents and Consequences of State Income Tax Nexus: Does Economic Nexus Really Benefit States, Ann Boyd Davis, Tennessee Tech University and Amy Hageman, Kansas State University

**Discussants:** David Brunori, Tax Analysts/The George Washington University and Zhou Yang, Robert Morris University

## PROPERTY TAX: PART II

## LOCATION: SESSIONS

**Organizer:** Jonathan Rork, Reed College

**Moderator:** Gary Wagner, Old Dominion

**Presentations:**

Fiscal Zoning and Economists' View of the Property Tax, William Fischel, Dartmouth College

Distributional Implications of Municipal Property Tax, Lars-Erik Borge, Norwegian University of Science and Technology

Ask and Ye Shall Receive? (Super) Majority Rules and Local Fiscal

Elections, Cynthia L. Rogers and Gregory Burge, University of Oklahoma

Voters Preferences for Publicly-Funded Goods: Evidence from Ohio,

Paul Thompson, Michigan State University

**Discussant:** Jonathan Rork, Reed College

## ECONOMIC INSTITUTIONS

## LOCATION: SMITHFIELD

**Organizer/Moderator:** Steven Sheffrin, Tulane University

**Presentations:**

Restitution for Ponzi Schemes: Tax Law, Securities Law, and Welfare, Steven Sheffrin, Tulane University

Economic and Societal Institutions and the Tax System: The Case of Greece, Georgia Kaplanoglou and Vassilis Rapanos, University of Athens

Fiscal Union in Europe? Redistributive and Stabilizing Effects of an EU Tax-Benefit System, Dirk Neumann, IZA - Institute for the Study of Labor

Comparing Exclusions and Credits as Incentives for Retirement Savings, Siva Anantham, Emily Lin, Ithai Lurie and Shanthi Ramnath, U.S.

Department of the Treasury, Office of Tax Analysis

**Discussants:** Kirk Stark, UCLA School of Law and Robert Triest, Federal Reserve Bank of Boston

## TAX THEORY IN A DIVERSE WORLD

## LOCATION: COLLEGE

**Organizer/Moderator:** Matthew Weinzierl, Harvard Business School

**Presentations:**

Redistributive Taxation in the Roy Model, Casey Rothschild, Wellesley College

De Gustibus Non est Taxandum: Theory and Evidence on Preference Heterogeneity and Redistribution, Benjamin Lockwood and Matthew Weinzierl, Harvard Business School

Optimal Tax Theory with Endogenous Social Marginal Welfare Weights, Stefanie Stantcheva, MIT and Emmanuel Saez, UC Berkeley

**Discussants:** Andreas Peichl, IZA - Institute for the Study of Labor, Spencer Bastani, Uppsala University, Louis Kaplow, Harvard Law School

## BUILDING STATE CAPACITY

## LOCATION: CANAL

**Organizer/Moderator:** Monica Singhal, Harvard Kennedy School

**Presentations:**

Local Leadership and the Provision of Public Goods: An Artefactual Field Experiment in Bolivia, Kelsey Jack, Tufts University and Maria Recalde, University of Pittsburgh

Selection and Compensation of Community Health Workers in Zambia, Nava Ashraf and Scott Lee, Harvard Business School and Oriana Bandeira, LSE

Social Recognition and Tax Compliance: Evidence from a Field Experiment in Bangladesh, Monica Singhal, Harvard Kennedy School, Nasiruddin Ahmed, National Board of Revenue, Bangladesh, Raj Chetty, Harvard University, Mushfiq Mobarak, Yale University and Aminur Rahman, The World Bank

A More Equitable Approach to Cutting Intergovernmental Aid, David Coyne and Bo Zhao, Federal Reserve Bank of Boston

**Discussants:** Jacqueline Coolidge, The World Bank, Jeffrey Clemens, Stanford University and David Luberoff, Harvard Kennedy School

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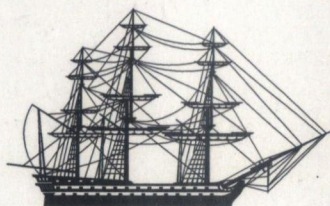
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