

PROGRAM AT A GLANCE—30th NTA SPRING SYMPOSIUM

Tax Policy for a New Millennium

Thursday, June 8

TAX ISSUES FROM THE CAMPAIGN TRAIL: A DISCUSSION

TAXES FROM CRADLE TO GRAVE: POLICY ISSUES FOR THE NEXT CONGRESS

- Alternative Approaches to Tax Policy and Health Insurance Coverage
- A Quarter-Century of Estate Tax Reforms
- Tax Cuts or Spending: Does it Make a Difference?

SYMPOSIUM LUNCHEON

Speaker: The Honorable Lawrence H. Summers, Secretary of the Treasury

ELECTRONIC COMMERCE AND TAX POLICY

- Sales Tax Simplification: What Should We Do?
- The Future of the Internet Economy and Public Policy
- Exploring the Impact of E-Commerce Beyond the Dot-com Boom

SOCIAL POLICY IN TRANSITION: HOW EVOLVING STATE TAX SYSTEMS AFFECT THE POOR

- Welfare Reform and the Role of Tax Policy
- Tax Relief for the Poor: Recent Trends
- Tax Implications of Welfare Reform: The Minnesota Experience
- Social Tax Policies Directed at the Working Poor: The New York State Experience

Friday, June 9

AS FAR AS THE EYE CAN SEE? A LOOK INTO THE TWENTY-FIRST CENTURY

- Perspectives on the Budget Surplus
- Analysis of Current Social Security Reform Proposals
- Uncertainty in Social Security Trust Fund Projections

BUSINESS ISSUES FOR A NEW MILLENNIUM

- Depreciation Lives and Methods: Current Issues in the U.S. Capital Cost Recovery System
- Telecommunications Taxes and Fees: The Tangled Web of Taxing Talk
- What We Know about the Optimal Taxation of International Investment Income

PROGRAM COMMITTEE

Andrew Lyon, University of Maryland, Chair
Thomas A. Barthold, Joint Committee on Taxation
William F. Fox, University of Tennessee-Knoxville
Diana Furchtgott-Roth, American Enterprise Institute
William G. Gale, Brookings Institution
Jane G. Gravelle, Congressional Research Service
Diane Lim Rogers, The Urban Institute

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Tax Policy for a New Millennium ○ 30th Spring Symposium ○ June 8-9, 2000



30th Annual

2000 SPRING SYMPOSIUM

TAX POLICY FOR A NEW MILLENNIUM

June 8-9

The Washington Plaza Hotel
Washington DC

Thursday,
June 8,
2000

8:45-9:00 AM

Welcome

Drew Lyon, University of Maryland, Program Chair

9:00-10:30 AM

TAX ISSUES FROM THE CAMPAIGN TRAIL: A DISCUSSION

Moderator: Diana Furchtgott-Roth, American Enterprise Institute

Discussants:

Lawrence B. Lindsey, American Enterprise Institute—Economic Advisor to Governor

George W. Bush

Alan Blinder, Princeton University and The Brookings Institution—Economic Advisor to

Vice President Albert Gore



10:30-10:45 AM

Coffee Break

10:45 AM-12:15 PM

TAXES FROM CRADLE TO GRAVE: POLICY ISSUES
FOR THE NEXT CONGRESS

Moderator: William G. Gale, The Brookings Institution

Presenters:

Jonathan Gruber, Massachusetts Institute of Technology,

"Alternative Approaches to Tax Policy and Health Insurance Coverage"

David Joulfaian, Office of Tax Analysis, U.S. Department of the Treasury,

"A Quarter-Century of Estate Tax Reforms"

Eric J. Toder, The Urban Institute, "Tax Cuts or Spending: Does it Make a Difference?"

Discussants:

Henry J. Aaron, The Brookings Institution

Douglas Holtz-Eakin, Syracuse University

Joel Slemrod, University of Michigan

12:30-1:45 PM

Symposium Luncheon

Presiding: Therese J. McGuire, President, National Tax Association

Presentation of the Daniel M. Holland Medal to Oliver Oldman

Speaker: The Honorable Lawrence H. Summers, Secretary of the Treasury

2:00-3:30 PM

ELECTRONIC COMMERCE AND TAX POLICY

Moderator: William F. Fox, University of Tennessee - Knoxville

Presenters:

Harley T. Duncan, Federation of Tax Administrators, "Sales Tax Simplification:
What Should We Do?"

John McCarthy, Forrester Research, Inc., "The Future of the Internet Economy and
Public Policy"

James Senn, Georgia State University, "Exploring the Impact of E-Commerce beyond
the Dot-com Boom"

Reactors:

Dennis Zimmerman, Congressional Budget Office, "Policy Implications for the Federal
Government"

William F. Fox, "Policy Implications for the States"



3:30-3:45 PM

Coffee Break

30TH ANNUAL SPRING SYMPOSIUM

Friday,
June 9,
2000

3:45-5:15 PM

SOCIAL POLICY IN TRANSITION: HOW EVOLVING STATE TAX SYSTEMS
AFFECT THE POOR

Moderator: Diane Lim Rogers, The Urban Institute

Presenters:

Diane Lim Rogers and Alan Weil, The Urban Institute, "Welfare Reform and the Role of
Tax Policy"

Nicholas Johnson, Center on Budget and Policy Priorities, "State Tax Relief
for the Poor: Recent Trends"

Paul A. Wilson, Minnesota House of Representatives, "Tax Implications of Welfare
Reform: The Minnesota Experience"

David Boughtwood, Arthur Friedson, and Nicholas Gugie, New York State Department
of Taxation and Finance, "Social Tax Policies Directed at the Working Poor: The New
York State Experience"

5:30-6:30 PM

Reception

9:00-10:30 AM

AS FAR AS THE EYE CAN SEE?
A LOOK INTO THE TWENTY-FIRST CENTURY

Moderator: Kevin Hassett, American Enterprise Institute

Presenters:

Alan Auerbach, University of California Berkeley; and William G. Gale, The Brookings
Institution, "Perspectives on the Budget Surplus"

Andrew Lyon, University of Maryland; and John L. Stell, PricewaterhouseCoopers,
"Analysis of Current Social Security Reform Proposals"

Noah Meyerson and John Sabelhaus, Congressional Budget Office, "Uncertainty in
Social Security Trust Fund Projections"

Discussants:

Kevin Hassett

Joyce Manchester, Social Security Administration



10:30-10:45 AM

Coffee Break

10:45 AM-12:15 PM

BUSINESS ISSUES FOR A NEW MILLENNIUM

Moderator: Jane G. Gravelle, Congressional Research Service

Presenters:

David Brazell and James Mackie, Office of Tax Analysis, U.S. Department of the Treasury,
"Depreciation Lives and Methods: Current Issues in the U.S. Capital Cost Recovery
System"

Joseph J. Cordes, Charlene M. Kalenkoski, and Harry S. Watson, George Washington
University, "Telecommunications Taxes and Fees: The Tangled Web of Taxing Talk"

Donald Rousslang, Office of Tax Analysis, U.S. Department of the Treasury, "What We
Know about the Optimal Taxation of International Investment Income"

Discussants:

Bruce F. Davie, Office of Tax Analysis, U.S. Department of the Treasury

Jon Hakken, Deloitte & Touche, Washington DC

T. Scott Newlon, Horst and Frisch, Washington DC

30TH ANNUAL SPRING SYMPOSIUM

Hotel Information

2000 NTA Spring Symposium

WASHINGTON PLAZA

10 Thomas Circle NW

Massachusetts Avenue & 14th Street

Washington, DC 20005

202-842-1300 or 202-371-9602 FAX

www.washingtonplazahotel.com

NTA has blocked a limited number of rooms at \$125 (\$145 double) for those attending the Symposium. Please register
as soon as possible to be assured of these rates. **The cutoff date for the NTA block is May 10, 2000.**

Be sure to mention National Tax Association Group #8627. Cancellations must be made by 4:30 PM 72 hours prior to
arrival to avoid charges.

Register By

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Washington DC 20005-2109

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Registration Fee : \$145

Includes Luncheon, Reception, and Presentations Book

Please register before June 1, 2000. No refunds will be given
for cancellations after that date.

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Therese J. McGuire, President
J. Fred Giertz, Executive Director

April 2000

Dear Colleague:

On behalf of the Program Committee, I am pleased to invite you to the 2000 Spring Symposium of the National Tax Association. The symposium will take place June 8 and 9 (Thursday and Friday) at the Washington Plaza Hotel in downtown Washington DC.

The theme this year is **Tax Policy for a New Millennium**, and the program considers the many important transitions our government must ready itself for in this new century. Issues that could once be put off must now be faced: an aging population placing pressure on Medicare and Social Security and adding new demands for expanded health care coverage; the emergence of electronic commerce and decisions that must be made on its taxation; extraordinary generational wealth transfers to be taxed—or exempted—under the estate tax; and the elimination of welfare as we knew it. These are but a few of the issues to be addressed in this year's program.

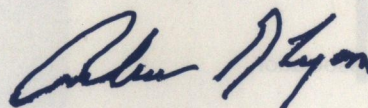
The program will start with a lively discussion between the economic advisors to Vice President Albert Gore and Governor George Bush and continue with presentations by leading experts from government, business, and academia on issues spanning both the New and Old Economies.

We are delighted that the Honorable Lawrence H. Summers, Secretary of the Treasury, will give the luncheon address.

We are sure you will find this an informative and provocative 30th Spring Symposium. All the information you need to register is in this program.

We look forward to seeing you June 8 and 9.

Sincerely,



Andrew B. Lyon
Chair, Program Committee