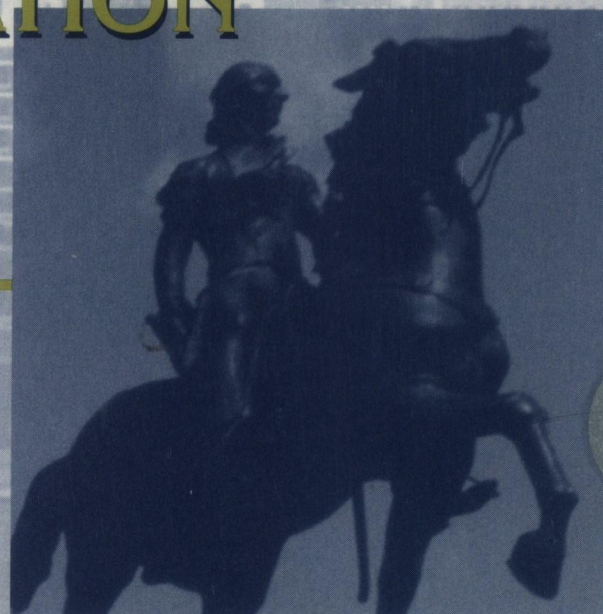


NATIONAL TAX ASSOCIATION

94th ANNUAL CONFERENCE ON TAXATION



November 8-10, 2001

Baltimore, Maryland
Renaissance Harborplace

Preliminary Program

Annual Conference Chair: James R. Eads, Jr., President
Program Chair: Sally Wallace, Georgia State University
Local Arrangements Chair: Jay Ladin, Maryland Department of Budget & Management
Executive Director: J. Fred Gertz

REGISTRATION

WEDNESDAY, NOVEMBER 7
Second Floor Atrium Lobby
2:00-8:00 PM

THURSDAY, NOVEMBER 8
Second Floor Atrium Lobby
7:30 AM - 5:00 PM

FRIDAY, NOVEMBER 9
Second Floor Atrium Lobby
8:00 AM - 4:00 PM

PROGRAM AT A GLANCE

THURSDAY, NOVEMBER 8

GENERAL SESSION

8:30-10:00 AM

GENERAL SESSION IN HONOR OF ARNOLD C. HARBERGER

CONCURRENT SESSIONS

10:15-11:45 AM

SALES TAX PRODUCTIVITY

THE CALIFORNIA ELECTRICITY CRISIS: A FISCAL ANALYSIS

PUBLIC RESOURCE POLICIES TO BENEFIT THE POOR

LUNCHEON

NOON-1:30 PM

CONCURRENT SESSIONS

1:45-3:15 PM

FISCAL DECENTRALIZATION IN DEVELOPING AND TRANSITION COUNTRIES

FEDERALISM AT RISK

FINANCING FOR STATE AND LOCAL GOVERNMENTS UNDER ECONOMIC AND
DEMOGRAPHIC TENSION

CONCURRENT SESSIONS

3:30 - 5:00 PM

FISCAL EFFECTS OF DEMOGRAPHIC CHANGE

EMPLOYMENT-RELATED TAXATION: 401(k)s, STOCK OPTIONS AND THE EITC

THINKERS' SESSION - TAXATION FOR DEVELOPING COUNTRIES:

A WORLD BANK COURSE PROPOSAL

ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION- TAX INSTITUTE OF AMERICA

5:00-6:00 PM

RECEPTION

6:00-7:00 PM

FRIDAY, NOVEMBER 9

GENERAL SESSION

8:30-10:00 AM

PRESSURES AND PROSPECTS FOR STATE AND LOCAL GOVERNMENT FINANCE

CONCURRENT SESSIONS

10:15-11:45 AM

STOCK MARKET ROCK-N-ROLL, CAPITAL GAINS TANGO AND FISCAL REVENUE
SWINGS

SUBNATIONAL VAT

SPATIAL ASPECTS OF STATE AND LOCAL PUBLIC FINANCE

LUNCH

NOON-1:30 PM

CONCURRENT SESSIONS

1:45-3:15 PM

TAXATION OF E-COMMERCE

TAX TREATMENT OF THE FAMILY

DOMESTIC AND INTERNATIONAL CORPORATE TAXATION

CONCURRENT SESSIONS

3:30-5:00 PM

THE FUTURE OF TAX EXPENDITURE BUDGETS

PROPERTY VALUES AND LOCAL PUBLIC FINANCE

INTERNATIONAL TAXATION: POLITICS AND REVENUE

RECEPTION

5:00-6:00 PM

SATURDAY, NOVEMBER 10

CONCURRENT SESSIONS

8:30-10:15 AM

THE GREAT HOPE: ENTREPRENEURSHIP

STATE ISSUES IN CORPORATE TAXATION

FRONTIERS OF PUBLIC FINANCE -

NTA Outstanding Doctoral Dissertation Award Winners

CONCURRENT SESSIONS

10:30 AM-NOON

TAXING SOMETHING: ALTERNATIVE MINIMUM TAXES

EXPERIMENTAL ECONOMICS AND TAX POLICY

THE STATE OF PUBLIC FINANCES OF LOCAL GOVERNMENTS

PROGRAM COMMITTEE

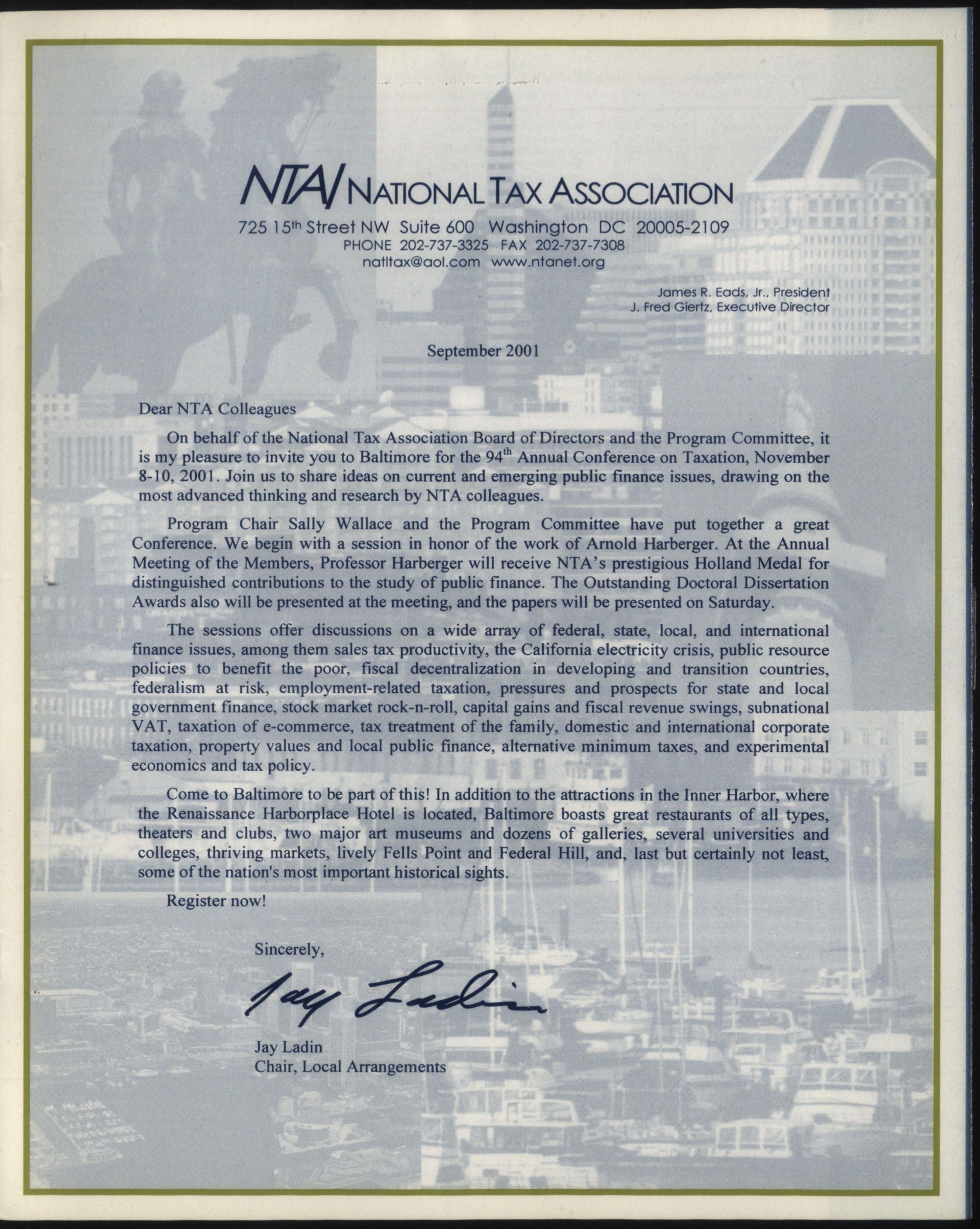
Sally Wallace, Georgia State University, Chair

Roy W. Bahl, Georgia State University
Richard M. Bird, University of Toronto
Laura Clauser, U.S. Department of the Treasury
John Coalson, Alston and Bird
Stacy Dickert-Conlin, Syracuse University
Elliott J. Dubin, Multistate Tax Commission
Robert D. Ebel, The World Bank
Kelly D. Edmiston, Georgia State University
William G. Gale, The Brookings Institution
Jane G. Gravelle, Congressional Research Service
W. Bartley Hildreth, Wichita State University

Ranjana G. Madhusudhan, New Jersey Department of Treasury
Jorge Martinez-Vazquez, Georgia State University
Michael McKee, University of New Mexico
Paul L. Menchik, Michigan State University
John L. Mikesell, Indiana University
Matthew N. Murray, University of Tennessee-Knoxville
Mark Rider, Kennesaw State University
Jonathan Rork, Vassar College
Amy Ellen Schwartz, New York University
David L. Sjoquist, Georgia State University
Jerry Tempalski, U.S. Department of the Treasury

LOCAL ARRANGEMENTS CHAIR

Jay Ladin, Maryland Department of Budget & Management



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James R. Eads, Jr., President
J. Fred Gieritz, Executive Director

September 2001

Dear NTA Colleagues

On behalf of the National Tax Association Board of Directors and the Program Committee, it is my pleasure to invite you to Baltimore for the 94th Annual Conference on Taxation, November 8-10, 2001. Join us to share ideas on current and emerging public finance issues, drawing on the most advanced thinking and research by NTA colleagues.

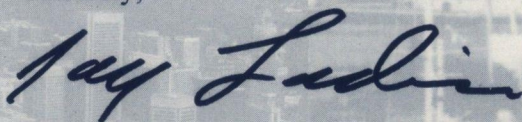
Program Chair Sally Wallace and the Program Committee have put together a great Conference. We begin with a session in honor of the work of Arnold Harberger. At the Annual Meeting of the Members, Professor Harberger will receive NTA's prestigious Holland Medal for distinguished contributions to the study of public finance. The Outstanding Doctoral Dissertation Awards also will be presented at the meeting, and the papers will be presented on Saturday.

The sessions offer discussions on a wide array of federal, state, local, and international finance issues, among them sales tax productivity, the California electricity crisis, public resource policies to benefit the poor, fiscal decentralization in developing and transition countries, federalism at risk, employment-related taxation, pressures and prospects for state and local government finance, stock market rock-n-roll, capital gains and fiscal revenue swings, subnational VAT, taxation of e-commerce, tax treatment of the family, domestic and international corporate taxation, property values and local public finance, alternative minimum taxes, and experimental economics and tax policy.

Come to Baltimore to be part of this! In addition to the attractions in the Inner Harbor, where the Renaissance Harborplace Hotel is located, Baltimore boasts great restaurants of all types, theaters and clubs, two major art museums and dozens of galleries, several universities and colleges, thriving markets, lively Fells Point and Federal Hill, and, last but certainly not least, some of the nation's most important historical sights.

Register now!

Sincerely,



Jay Ladin
Chair, Local Arrangements

AIR

Baltimore-Washington International Airport (BWI) is located approximately 10 miles from the center of Baltimore.

The following U.S. and Canadian airlines serve BWI:

Air Canada	1-800-776-3000	www.aircanada.com	Northwest Airlines	1-800-225-2525	www.nwa.com
American Airlines	1-800-433-7300	www.im.aa.com	Southwest Airlines	1-800-435-9792	www.iflyswa.com
America West	1-900-235-9292	www.americawest.com	Trans World Airlines	1-800-221-2000	www.twa.com
Continental	1-800-525-0280	www.continental.com	United Airlines	1-800-241-6522	www.ual.com
Delta Air Lines	1-800-221-1212	www.delta.com	US Airways	1-800-428-4322	www.usairways.com
Frontier Airlines	1-800-432-1359	www.frontierairlines.com			

SuperShuttle (1-800-258-3826) offers scheduled service to downtown hotels. The vans leave BWI at half-hour intervals from 5:45 AM to 11:45 PM. The first trip from the hotels arrives at the airport at 6:55 AM. SuperShuttle leaves BWI from the Ground Transportation Desk, Lower Level, Pier C. To arrange service from your hotel, call 410-859-0800. Rates are approximately \$11 one way and \$18 round trip (round trip tickets must be purchased at BWI).

Taxis are on the Lower Level near each exit, and the fare is approximately \$20. Executive Limousine Service also is located on the Lower Level, and the flat rate for up to four people is \$26. For reservations, call 301-912-0000.

Frequent shuttle buses run to the BWI Rail Station. MARC (weekdays only) to Penn Station takes about 25 minutes and costs \$3.25 one way. Amtrak to Penn Station takes about 15 minutes and costs \$35 round trip (Metroliner and Acela Express) or \$26 (Acela Regional).

BWI is served by the following car rental companies:

Alamo	1-800-327-9633	www.alamo.com	Hertz	1-800-654-3131	www.hertz.com
Avis	1-800-331-1212	www.avis.com	National	1-800-328-4567	www.nationalcar.com
Budget	1-800-527-0700	www.drivebudget.com	Thrifty	1-800-367-2277	www.thrifty.com
Dollar	1-800-800-4000	www.dollar.com			

TRAIN

Amtrak (1-800-USA-RAIL or www.amtrak.com) to Penn Station and **MARC** (1-800-539-5000 weekdays or www.mtmaryland.com/marc) from Washington DC to Penn Station and Camden Station. Taxi fare to downtown from Penn Station is approximately \$7.00. The Renaissance Harborplace is within easy walking distance of Camden.

Approximate Amtrak travel times and November round trip fares will be: From New York - Acela Express, 2 hours 10 minutes, \$254; Metroliner, 2 hours, 20 minutes, \$220; Acela Regional, 2 hours, 25 minutes, \$134. From Philadelphia - Acela Express, 1 hour, \$156; Metroliner, 1 hour 10 minutes, \$144; Acela Regional, 1 hour 10 minutes, \$80. From Washington - Acela Express and Metroliner, 35-40 minutes, \$67; Acela Regional, 35-40 minutes, \$46. MARC takes 50-55 minutes and costs \$5.75 each way.

DRIVING

Baltimore is approximately 35 miles from Washington DC, 100 miles from Philadelphia, and 185 miles from New York. The Beltway (I-695) connects with the Baltimore-Washington Parkway (MD-295), I-70, I-83, I-95, and I-195.

INNER HARBOR

Harborplace and The Gallery. Harborplace features more than 125 shops and numerous restaurants. The Gallery (attached to the Renaissance Harborplace Hotel) offers more than 75 shops and eateries on four levels.

Baltimore Maritime Museum
Baltimore Museum of Industry
Maryland Science Center
National Aquarium in Baltimore
The Power Plant includes Hard Rock Café, ESPN Zone, and Gold's Gym.
USS Constellation is the only surviving Civil War battleship afloat.

THEATER AT NTA CONFERENCE TIME (tickets for some productions can be ordered online, check times and prices)

Baltimore Opera, Lyric Opera House, 110 W. Mount Royal Avenue, www.baltimoreopera.com, 410-727-6000, November 10, call for ticket prices - Puccini's *Tosca*, with its dramatic historical story and some of the world's most beautiful and unforgettable music.

Baltimore Symphony Orchestra, Meyerhoff Symphony Hall, 1212 Cathedral Street, www.baltimoresymphony.org, 410-783-8000, November 9-10, call for single ticket prices - Holst, *The Planets*, featuring planetary film footage from NASA, and Respighi, *Ancient Airs and Dances*.

Center Stage, 700 N. Calvert Street, www.centerstage.org, November 7-10, 8:00 PM, \$30-\$50 - *The Pajama Game*, the classic musical about labor problems and love dilemmas in a pajama factory, with great songs like Hey There, Steam Heat, Hernando's Hideaway.

Everyman Theater, 1727 N. Charles Street, www.everymantheatre.org, 410-752-2208, November 8-10, 7:30 (Thursday), 8:00 PM (Friday/Saturday), and 2:30 PM (Saturday), \$15-\$25 - *The Waverly Gallery*, a poignant and often hilarious play about the final years of a generous, chatty, and feisty grandmother who is an old-school lefty, social activist, and longtime owner of a small art gallery in Greenwich Village.

Theatre Hopkins, The Merrick Barn, Johns Hopkins University, www.jhu.edu/~theatre, 410-516-7159, November 9-10, 8:00 PM, \$12 and \$15 - *Collected Stories*, by Donald Margulies, a drama about a distinguished short story writer and her graduate student and assistant that explores the question of what memories are ours to keep and what is appropriate material for someone to use artistically.

OTHER MUSEUMS AND HISTORIC SITES

American Dime Museum is one of the collections of "flotsam and jetsam" that trace from the 19th century traveling shows.
American Visionary Art Museum
B&O Railroad Museum
Baltimore Civil War Museum
Baltimore Museum of Art
Baltimore Streetcar Museum
Basilica of the National Shrine of the Assumption is the first Catholic cathedral in the United States, designed by the Architect of the U.S. Capitol.
Contemporary Museum
Fire Museum of Maryland
Fort McHenry National Monument and Historic Shrine
Jewish Museum of Maryland includes the Lloyd Street (1845) and B'nai Israel (1876) Synagogues.
Port Discovery - the Kid Powered Museum
Project Liberty Ship
Washington Monument and Museum at Mount Vernon Place
The Walters Art Museum

MARKETS AND NEIGHBORHOODS

Bolton Hill was home to such notables as F. Scott Fitzgerald, Gary Moore, and the Cone sisters (whose art collections may be seen at the Baltimore Museum of Art).

Canton, originally a shipping and trading center, has become an upscale residential waterfront neighborhood with numerous restaurants and night spots. Federal Hill was named for the celebration took place after ratification of the U.S. Constitution. Here you will find the Cross Street Market, originally opened in 1846 and full of eateries, seafood, and produce, as well as many galleries, pubs and restaurants, and the Antiques Center at Federal Hill.

Fell's Point, a National Historic District and one of the nation's oldest maritime communities, is one of Baltimore's most popular areas, with antique dealers, shops, galleries, pubs and restaurants, and the bustling Broadway Market.

Lexington Market, established in 1782, is the nation's oldest continually operating market.

Little Italy is lined with colorful restaurants.

GENERAL SESSION

8:30-10:00 AM

GENERAL SESSION IN HONOR OF ARNOLD C. HARBERGER

Moderator: William G. Gale, The Brookings Institution

Panel: Arnold Harberger's Contributions to Economic Research -
James R. Hines, Jr., University of Michigan
Arnold Harberger's Contributions to Public Policy -
Glenn Jenkins, Queens University

Remarks: Arnold C. Harberger, University of California Los Angeles

CONCURRENT SESSIONS

10:15-11:45 AM

SALES TAX PRODUCTIVITY

Moderator: Matthew N. Murray, University of Tennessee-Knoxville

Presentations:

Rate Elasticity of the Sales Tax - Richard R. Hawkins, University of West Florida

Revenue Effects of Indian Gaming in Arizona - Gary C. Anders, Arizona State University West

Revenue Response to Sales Tax Base Modification - Robert A. Bohm, Paula Dowell and Matthew N. Murray, University of Tennessee-Knoxville

Discussants: John L. Mikesell, Indiana University

Raymond J. Ring, Jr., University of South Dakota

THE CALIFORNIA ELECTRICITY CRISIS: A FISCAL ANALYSIS

Moderator: W. Bartley Hildreth, Wichita State University

Presentations:

Electricity Deregulation in California: A Public Finance Perspective - Mark A. Ibele, California Legislative Analyst's Office

California's Energy Crisis: Implications for Taxation - Terry A. Sexton, California State University Sacramento, and Steven M. Sheffrin, University of California Davis

Implications of Electric Industry Restructuring on State and Local Government Finance - W. Bartley Hildreth

Discussant: Merl M. Hackbart, University of Kentucky

PUBLIC RESOURCE POLICIES TO BENEFIT THE POOR

Moderator: Robert D. Ebel, The World Bank

Presentations:

Who are the Poor? How Do We Measure and What are the Fiscal Policy Implications? - Patricia Ruggles, Joint Economic Committee

(Once Measured) How Does One Assess the Impact of Fiscal Policy on the Poor? - Blanca Moreno-Dodson, The World Bank

State Fiscal Policies that Make a Difference for the Working Poor - Elizabeth McNichol, Center on Budget and Policy Priorities

LUNCHEON

NOON-1:30 PM

Presiding: James R. Eads, Jr., President, National Tax Association

Speaker: Dan L. Crippen, Director, Congressional Budget Office

CONCURRENT SESSIONS

1:45-3:15 PM

FISCAL DECENTRALIZATION IN DEVELOPING AND TRANSITION COUNTRIES

Moderator: Jorge Martinez-Vazquez, Georgia State University

Presentations:

The Challenge of Designing Fiscal Decentralization in Transitional Countries - Deborah Wetzel, The World Bank

Strategically Implementing Fiscal Decentralization in Developing Countries: Lessons from Recent Cases - Paul Smoke, New York University

Simulating Intergovernmental Transfers with Imperfect Data: A Quantification of the Impact - François Vaillancourt, University of Montreal

Fiscal Decentralization and Economic Growth in Developing and Transitional Countries - Jorge Martinez-Vazquez, and Robert M. McNab, Naval Post-Graduate School

Discussant: Charles L. Vehorn, International Monetary Fund

FEDERALISM AT RISK

Moderator: Elliott J. Dubin, Multistate Tax Commission

Panel: Michael Mazerov, Center on Budget Priorities and Policies
Kelly D. Edmiston, Georgia State University
Robert J. Cline, Ernst and Young, LLP

FINANCING FOR STATE AND LOCAL GOVERNMENTS UNDER ECONOMIC AND DEMOGRAPHIC TENSION

Moderator: Roy W. Bahl, Georgia State University

Presentations:

Is There an Optimal Capital Structure for Municipal Governments? - Dwight V. Denison, New York University, and Myungsoon Hur, Kyunghee University

School Revenue Limits and Teacher Salaries: Evidence from Wisconsin - Jennifer Imazeki, San Diego State University

Allocating Property Tax Revenue under California's Proposition 13 - Therese A. McCarty, Union College, Terri A. Sexton, California State University Sacramento, and Steven M. Sheffrin and Stephen D. Shelby, University of California Davis

Assessing the Burden of Increased Health Care Expenditures on State Government Finances - David Merriman, Loyola University, Chicago, and Mark Skidmore, University of Wisconsin-Whitewater

Discussant: Daniel Mullins, American University

CONCURRENT SESSIONS

3:30 - 5:00 PM

FISCAL EFFECTS OF DEMOGRAPHIC CHANGE

Moderator: Leslie E. Papke, Michigan State University

Presentations:

Demographic Change and Fiscal Stress on States: The Case of Michigan - Paul L. Menchik, Michigan State University

The Impact of Marriage and Labor Force Participation on Long-Run Social Security Finances - Amy Rehder Harris and Josh O'Hara, Congressional Budget Office

Hooking Up and Splitting Up in Pittsburgh and Philadelphia:

Distribution, Fiscal and Spatial Effects - Robert P. Strauss and Mohd Yusno Yunos, Heinz School, Carnegie Mellon University

Discussants: Therese J. McGuire, University of Illinois at Chicago
William T. Bogart, Case Western Reserve University

EMPLOYMENT-RELATED TAXATION: 401(k)s, STOCK OPTIONS AND THE EITC

Moderator: Stacy Dickert-Conlin, Maxwell School, Syracuse University

Presentations:

Taxing Options: The Impact of Tax-Favored Treatment on Employee Compensation - Tricia Coxwell, Martin Gritsch and Elizabeth Ekmekjian, William Patterson University

401(k)s and Household Saving: New Evidence from the Survey of Consumer Finances - Karen Pence, University of Wisconsin
Reforming the Earned Income Tax Credit - Laurence Seidman and Saul Hoffman, University of Delaware

The EITC and Fertility - Reagan Baughman, University of Michigan, and Stacy Dickert-Conlin

Discussants: Reagan Baughman

William G. Gale, The Brookings Institution

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

THINKERS' SESSION - TAXATION FOR DEVELOPING COUNTRIES:

A WORLD BANK COURSE PROPOSAL

Panel: Robert D. Ebel, The World Bank

Anna Hansson, The World Bank

Michael Engelschalk, The World Bank

ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION-TAX INSTITUTE OF AMERICA

5:00-6:00 PM

RECEPTION

6:00-7:00 PM

THURSDAY, NOVEMBER 8
THURSDAY, NOVEMBER 8

GENERAL SESSION

8:30-10:00 AM

PRESSURES AND PROSPECTS FOR STATE AND LOCAL GOVERNMENT FINANCE

Moderator: Ronald Fisher, Michigan State University

Presentations:

Technological Changes and their Impact on State and Local Finances - Kelly D. Edmiston, Georgia State University, and William F. Fox, University of Tennessee-Knoxville
How Sprawl Might Affect State and Local Government Finances - Therese J. McGuire, University of Illinois at Chicago, and David L. Sjoquist, Georgia State University
The Effect of Political Forces on State and Local Government Finance - Daniel Mullins, American University
The Federal Government and the Future of State and Local Government Finances - Daphne A. Kenyon, Josiah Bartlett Center for Public Policy

CONCURRENT SESSIONS

10:15-11:45 AM

STOCK MARKET ROCK-N-ROLL, CAPITAL GAINS TANGO, AND FISCAL REVENUE SWINGS

Moderator: Ranjana G. Madhusudhan, New Jersey Department of Treasury

Presentations:

The Effect of Asset Price Changes on Federal Receipts - Nicholas Bull, Office of Tax Analysis, U.S. Treasury Department
The Stock Market's Extraordinary Impact on California Revenues - Brad Williams, California Legislative Analyst's Office
Income Tax Forecasts and the Stock Market: Minnesota Experience - Thomas Stinson, Minnesota Department of Finance
The Impact of the Wealth Explosion on New Jersey's Income Tax Forecasting Process - Thomas Beam, Richard Kaluzny and Ranjana G. Madhusudhan, Office of Revenue and Economic Analysis, New Jersey Department of Treasury
Volatility of the Capital Gains Forecast: A Monte Carlo Study - Lynn Holland, Robert Megna, Prawpan Siwapradit and Quang Xu, New York State Division of the Budget

Discussants: Larry O'Zanne, Congressional Budget Office
Robert Tannenwald, Federal Reserve Bank of Boston

SUBNATIONAL VAT

Moderator: Richard M. Bird, University of Toronto

Presentations:

States' Rights under a VAT - Michael Keen, International Monetary Fund
Zero-Rating of Interstate Sales under a Subnational VAT: A New Approach - Satya Poddar, Ernst and Young, LLP
Issues in the Design and Implementation of Production and Consumption VATS for the American States - William F. Fox and Matthew N. Murray, University of Tennessee-Knoxville, and LeAnn Luna, University of North Carolina-Wilmington

Discussant: Roy W. Bahl, Georgia State University

SPATIAL ASPECTS OF STATE AND LOCAL PUBLIC FINANCE

Moderator: Jonathan C. Rork, Vassar College

Presentations:

The Impact of State Taxes on Border Employment in Multistate MSAs - J. William Harden, University of North Carolina-Greensboro, and William H. Hoyt and Chris Bollinger, University of Kentucky
A Comparison of Salary and Spending Spillovers across Ohio School Districts - Tod S. Porter, Youngstown State University, and Gary A. Wagner, Duquesne University
The Death of State Taxes—How Quick and How Painless - Karen Smith Conway, University of New Hampshire, and Jonathan C. Rork
Retail Sprawl, Urban Containment, and the Fiscalization of Land Use in the Western United States - Robert W. Wassmer, California State University Sacramento

Discussant: Matthew N. Murray, University of Tennessee-Knoxville

LUNCH

NOON-1:30 PM

CONCURRENT SESSIONS

1:45-3:15 PM

TAXATION OF E-COMMERCE

Moderator: John Coalson, Alston and Bird

Panel: Diann Smith, Committee on State Taxation
Frank Shafroth, National Governor's Association
Merle Buff, American Express

TAX TREATMENT OF THE FAMILY

Moderator: Jane G. Gravelle, Congressional Research Service, Library of Congress

Presentations:

Tax Rates and Family Characteristics: Changes in Effective Rates over the Last Two Decades - David Weiner, Roberton C. Williams, Jr., and Edward Harris, Congressional Budget Office
Possibility, Impossibility, and History in the Origins of the Marriage Tax - Marcus Berliant and Paul Rothstein, Washington University
Measurements of Efficiency and Productivity Indexing of Tax Systems: A Case Study of Federal Income Tax Based on Income and Marital Status - James K. Self, Southern Illinois University
Discussants: Albert J. Davis, U.S. House of Representatives, Ways and Means Committee
James R. Alm, Georgia State University

DOMESTIC AND INTERNATIONAL CORPORATE TAXATION

Moderator: William Randolph, Office of Tax Analysis, U.S. Treasury Department

Presentations:

The Importance of Capital Income Tax Neutrality as a Benefit of a Switch to Corporate Taxes - James B. Mackie, III, Office of Tax Analysis, U.S. Treasury Department
Choice to Affiliate: The Missing Link in the Search for a Unique Intra-Company Price for a Developed Intangible - Laura Clauser, Office of Tax Analysis, U.S. Treasury Department
Giving to the Limit? The Charitable Contributions of Corporations - Gerald Auten and John McClelland, Office of Tax Analysis, U.S. Treasury Department
Stock Options and Federal Tax Receipts: Recent Evidence - Mathew Knittel and Scott Jaquette, Office of Tax Analysis, U.S. Treasury Department
Discussants: Diane Lim Rogers, Joint Economic Committee
Edith Brashares, Horst & Frisch
Robert McClelland, Congressional Budget Office
Mark Booth, Congressional Budget Office

CONCURRENT SESSIONS

3:30-5:00 PM

THE FUTURE OF TAX EXPENDITURE BUDGETS

Moderator: Barbara Edwards, Congressional Budget Office

Presentations:

Is It Time to Rethink the Tax Expenditure Concept? - Eric J. Toder, Internal Revenue Service
Fiscal Transparency, Budget Processes, and Tax Expenditures: An International Perspective - John Craig and William Allan, International Monetary Fund
The Tax Expenditure Concept at the State Level: Conflict between Fiscal Control and Sound Tax Policy - John L. Mikesell, Indiana University

Discussant: Barbara Edwards

PROPERTY VALUES AND LOCAL PUBLIC FINANCE

Moderator: Andrew Reschousky, University of Wisconsin-Madison

Presentations:

Enterprise Zones and Property Values: What We Know (Or Maybe Don't) - Joseph Cordes and Nancy Gardner, George Washington University
The Impact of School Choice on Property Values: Michigan's Experience - Eric P. Bettinger and William T. Bogart, Case Western Reserve University
The Spillover Effects of Subsidized Housing: Evidence from New York City - Amy Ellen Schwartz, Ingrid Gould and Michael Schill, New York University

Discussant: William Hoyt, University of Kentucky

INTERNATIONAL TAXATION: POLITICS AND REVENUE

Moderator: Jorge Martinez-Vazquez, Georgia State University

Presentations:

Tax Systems in the World: An Empirical Investigation into the Importance of Tax Bases, Collection Costs, and Political Regime - Lawrence Kenny, University of Florida, and Stanley Winer, Carleton University
Tax Culture - Birger Nerre, Institute of Public Finance, University of Hamburg
Property Taxation and Administration - Richard Almy, Almy, Gloudehans, Jacobs and Denne
Tax Reform Challenges in What is Left of Yugoslavia - John E. Anderson, University of Nebraska, Lincoln

Discussant: Sally Wallace, Georgia State University

RECEPTION

5:00-6:00 PM

CONCURRENT SESSIONS

8:30-10:15 AM

THE GREAT HOPE: ENTREPRENEURSHIP

Moderator: Mark W. Rider, Kennesaw State University

Presentations:

Income Taxes and the Philanthropy of Entrepreneurs - Donald J. Bruce and Karie Barbour, University of Tennessee-Knoxville, and Douglas Holtz-Eakin, Council of Economic Advisers
Tax Deferred Savings by the Self-Employed - Laura Power, Organization for Economic Cooperation and Development, and Mark W. Rider
Estate Taxes and Entrepreneurial Activity - Roger Tutterow, Kennesaw State University
Discussants: Gerald Auten, Office of Tax Analysis, U.S. Treasury Department
David Joulfaian, Office of Tax Analysis, U.S. Treasury Department

STATE ISSUES IN CORPORATE TAXATION

Moderator: Kelly D. Edmiston, Georgia State University

Presentations:

Business Investment and State Capital Taxes: Empirical Lessons from the Tax Competition Literature - Brian G. Knight, Federal Reserve Board of Governors
Strategic, Political, and Economic Factors Influencing State Tax Policy Changes - Thomas C. Omer and Marjorie K. Shelley, University of Illinois at Urbana-Champaign
The Effect of State Income Tax Apportionment and Tax Incentives on New Capital Expenditures - Sanjay Gupta and Mary Ann Hofmann, Arizona State University

FRONTIERS OF PUBLIC FINANCE-

NTA Outstanding Doctoral Dissertation Award Winners

Moderator: William Oakland, Tulane University

CONCURRENT SESSIONS

10:30 AM-NOON

TAXING SOMETHING: ALTERNATIVE MINIMUM TAXES

Moderator: Jerry Tempalski, Office of Tax Analysis, U.S. Treasury Department

Presentations:

The Impact of the 2001 Tax Bill on the Individual AMT - Jerry Tempalski
Who Pays the Corporate Alternative Minimum Tax: Results from Corporate Panel Data for 1987-1999 - Curtis Carlson, Office of Tax Analysis, U. S. Treasury Department
IRS Practice and Procedures and the AMT - Tad Ransopher, Georgia State University
Discussants: Daniel N. Shaviro, Law School, New York University
Jonathan Talisman, Capitol Tax Partners

EXPERIMENTAL ECONOMICS AND TAX POLICY

Moderator: Michael McKee, University of New Mexico

Presentations:

Tax Compliance as a Coordination Game - James R. Alm, Georgia State University, and Michael McKee
Tax Compliance as Contagion: Simulation Analysis - Jon Davis, University of Wisconsin
Efficient Use of Seed Money for Fund Raising: Pre-Campaign vs. Matching Contributions - John List, University of Maryland, and Daniel Rondeau, University of Victoria

THE STATE OF PUBLIC FINANCES OF LOCAL GOVERNMENTS

Moderator: Richard R. Hawkins, University of West Florida

Municipal Electric Utilities and Local Government Tax Policy - Matthew N. Murray and Paula Dowell, University of Tennessee-Knoxville
A Case Study on Border Effects in Local Tax Structures: Do the Neighbors Matter? - LeAnn Luna, University of North Carolina-Wilmington, and Richard R. Hawkins
Local Government Structure and Public Expenditures - John Charles Bradbury, University of the South, and E. Frank Stephenson, Berry College

Discussant: Fitzroy Lee, Office of Taxation and Revenue, District of Columbia

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